



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.45.1

OCTOBER 22, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

- (1) This transmits revised IRM 3.45.1, TE/GE Processing, Processing Employee Plan and Exempt Organization Determination Applications and User Fees.

MATERIAL CHANGES

- (1) Editorial changes have been made throughout, including for plain language.
- (2) IRM 3.45.1 - Revised throughout to update W&I to T&S.
- (3) IRM 3.45.1.1.3 - Para 6 updated wording.
- (4) IRM 3.45.1.4.2.6.5 - Para 2 (15) updated user fees in chart.
- (5) IRM 3.45.1.4.2.6.5 - Para 2 (16) updated user fees and removed the Note.
- (6) IRM 3.45.1.4.2.9 - Removed Sorting Expedite Applications.
- (7) IRM 3.45.1.4.3.5 - Para 1 removed sentence "No paper processing will take place for this form."
- (8) IRM 3.45.1.4.3.6 - Para 1 removed sentence "No paper processing will take place for this form."
- (9) IRM 3.45.1.4.3.7 - Para 1 removed sentence "No paper processing will take place for this form."
- (10) IRM 3.45.1.4.3.8 - Para 1 removed sentence "No paper processing will take place for this form."
- (11) IRM 3.45.1.4.3.10 - Para 1 (a) added Form 4461 series and added an Exception.
- (12) IRM 3.45.1.4.4.2 - Removed Incomplete EO & EP Applications.
- (13) IRM 3.45.1.6.13 - Removed Incomplete Application EP/EO Application W/Remit.
- (14) IRM 3.45.1.15 - Para 1 removed Note.

EFFECT ON OTHER DOCUMENTS

This supersedes IRM 3.45.1 dated November 27, 2024.

AUDIENCE

Taxpayer Services (TS) and Small Business/Self-Employed (SB/SE)
Campus Support Employees working TE/GE

Peggy Combs
Acting Director, Business Systems Planning
Tax Exempt and Government Entities

3.45.1

Processing Employee Plan and Exempt Organization Determination Applications and User Fees

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3.45.1.1
(01-01-2025)
Program Scope and Objectives

- (1) **Purpose** - This manual gives instructions for processing determination letter applications and user fees.
- (2) **Audience** - Cincinnati Accounts Management Campus Support Department (CAMCSD) employees located in Florence, KY who process determination applications and associated user fees.
- (3) **Policy Owner** - The Director, Tax Exempt/Government Entities (TE/GE), Business Systems Planning (BSP)
- (4) **Program Owner** - Accounts Management
- (5) **Primary Stakeholders** - Taxpayer Services (TS), Tax Exempt/Government Entities (TE/GE)

3.45.1.1.1
(01-01-2025)
Background

- (1) This manual gives instructions for processing determination letter applications and user fees.

3.45.1.1.2
(01-01-2025)
Authority

- (1) The procedure in this IRM are a translation of a variety of legal and administrative authorities into practical guidance for Campus Support to help process Exempt Organization and Employee Plans applications and user fees.
- (2) These authorities take many forms: Treasury Regulations, the Internal Revenue Code (IRC), legislation, revenue rulings and revenue procedures, and advice from Counsel to name only some.
- (3) The principal IRC section IRC section for the purpose of tax exemption is IRC 501 (tax exempt organizations). Other sections of the Internal Revenue Code are cited in this IRM as they apply to the topic being discussed.
- (4) Specific revenue procedures are cited in the IRM when they are applicable to the issue being covered.

3.45.1.1.3
(01-01-2026)
Roles and Responsibilities

- (1) CAMCSD initially processes the determination letter request submitted by the taxpayer.
 - a. Cincinnati Accounts Management Campus Support Department, a part of Accounts Management, performs the initial stages of the processing.
 - b. The unit then ships the MEDS cases to Ogden Files, and the non-MEDS cases to Rulings & Agreements Section in Cincinnati, OH.
- (2) This IRM:
 - Establishes minimum security requirements
 - Provides instructions for processing applications and fees
 - Explains how to maintain records of remitted user fees
- (3) If you follow this manual, you shouldn't need separate desk instructions.
- (4) If you create any written instructions (i.e., desk procedures, alerts) to clarify this IRM, work with, and obtain, the overseeing BSP:SPP Analyst's approval.

- a. Clear the instructions (using Form 2061, Document Clearance Record) and give the documentation to the BSP:SPP Analyst before using the instructions.
 - b. Using deviations to the procedures without the approval of the overseeing BSP:SPP Analyst could result in transferring of resources/funds back to TE/GE.
- (5) Form 8717, User Fee for Employee Plans Determination Letter Request, and Form 8718, User Fee for Exempt Organization Determination Letter Request are:
 - a. Document payments made in determination case files
 - b. Help taxpayers understand the user fee program
 - c. Identify the correct fee
- (6) User fees are payable with most determination letter applications. Fees are non-refundable except as provided in annual Revenue Procedure, the current version of which is Rev. Proc. 2025-5, updated annually .
- (7) Taxpayers must make remittances out to **United States Treasury**.
 - a. Over stamp checks made out to IRS, U.S. Government, etc. with United States Treasury.
 - b. Return to the taxpayer remittances made out to another company to the filer.
 - c. Process the application accompanying the returned check as a Non-Remit document.
- (8) The EP/EO Determination Letter Application User Fee team within assigns the Document Locator Number (DLN) on all applications, non-remit and remit.
- (9) The team:
 - a. Stamps the DLN on the first page of the package.
 - b. Assembles the package per the required assembly order.
- (10) Identify all Deposit Tickets created within the IRS and updated to IRACS with a 14 character Trace ID Number.
- (11) For the EP/EO packages, stamp the Trace ID Number on the bottom of the page bearing the DLN stamped.
- (12) Establish all applications, non-remit and remit, on the Letter Information Network User Fee System (LINUS), with the exception of the Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business.
- (13) LINUS is the official financial database for all EP/EO Determination user fees.
- (14) Process the applications through the Modified Employee Plans / Exempt Organizations Determination System (MEDS), which captures additional data.
- (15) Send the Master & Prototype (M&P) Mass Submitters and Volume Submitter (VS) Programs to Cincinnati to the attention of the Pre-Approved Plans Coordinator Room 6403, Group 7521. Route the user fee and first page of the application to CAMCSD for processing. See IRM 3.45.1.12, Pre-approved Programs, plans consisting of M&P plans and VS plans undergo processing via the TE/GE Rulings and Agreement Control System (TRAC). CAMCSD

receives a Form 3210, check, and a copy of the TRAC User Fee Screen from Cincinnati.

3.45.1.1.4
(01-01-2025)
Program Management and Review

- (1) Program Reports: For information about the various diagnostics and reports used to assess the health of the program, refer to IRM 1.4.16.2.4, Measures and Diagnostic Goals.
- (2) Program Effectiveness: Determined by Campus Support employees successfully using IRM guidance to perform necessary actions and duties.

3.45.1.1.5
(01-01-2025)
Program Controls

- (1) Goals, measures, and operating guidelines are listed in the yearly Program Letter.

3.45.1.1.6
(01-01-2025)
Terms and Acronyms

- (1) Terms used in this IRM generally have the standard English definition. Where the term has a special meaning in the context of TE/GE matter, the term is defined or clarified in the subsection in which it is used.

3.45.1.1.7
(01-01-2025)
Related Resources

- (1) In addition to this IRM and to the resources cited therein, Campus Support employees may also need to refer to supplemental resources and to other IRMs, such as the following:
 - IRM 1.4.6, Managers Security Handbook
 - IRM 10.2.1, Physical Security
 - IRM 21.3, Taxpayer Contacts
 - IRM 21.1.3, Operational Guidelines Overview
 - IRM 1.10.1, IRS Correspondence Manual.
 - IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates
 - IRM 3.10.72, Receiving, Extracting, and Sorting
 - IRM 3.8.44, Campus Deposit Activity
 - IRM 3.8.45, Manual Deposit Process
 - IRM 3.8.46, Discovered Remittance

3.45.1.2
(01-01-2024)
General Guidelines

- (1) User fee processing units are “controlled areas.” See IRM 1.4.6, Managers Security Handbook.
- (2) In the controlled area:
 - a. Control access to the area from other areas by using partitions, screen, walls, cabinets or other such devices.
 - b. Post the area as a “controlled area”.
 - c. Maintain a list containing names of those employees allowed regular access prominently at the entrance of the area. The unit manager revises the list as necessary.
 - d. Maintain a register containing the name of the visitor, date and time in and out, and the reason for the visit. All visitors (not on the access list) must complete the register, and have received permission to enter the area from the area’s manager.
 - e. The unit manager collects the register on a quarterly basis for audit trail purposes.

- (3) Safeguard remittances during non-duty hours in appropriate containers, (see IRM 10.2.1, Physical Security). Coordinate with local security officers to maintain adequate security.
- (4) Date stamp all applications and correspondence to reflect the IRS received date. Applications received at CAMCSD must indicate the postmark and received dates.
- (5) Sort and batch all submissions per the IRS received date. If multiple IRS received dates are mixed within a batch, use the oldest IRS received date to determine the age of the batch.
- (6) Make **all** edits to the application or edit sheet in “**RED**”.
- (7) The application package is a legal document. Only approved edits may be done on the application. Don’t mark or edit the application package with information unless it’s an approved edit mark.
- (8) These procedures are a subset of IRM procedures which impact the EP/EO Determination Application packages. Some other IRM sections include:
 - IRM 21.3, Taxpayer Contacts, contains specific instructions for writing letters.
 - IRM 21.1.3, Operational Guidelines Overview, contains specific instructions for handling disclosure issues and third party requests.
 - IRM 1.10.1, IRS Correspondence Manual is the central authority for handling taxpayer correspondence. IRM 1.10.1 takes precedence over all other IRMs on how to handle taxpayer correspondence.
 - IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.
 - IRM 3.10.72, Receiving, Extracting, and Sorting.
 - IRM 3.8.44, Campus Deposit Activity.
 - IRM 3.8.45, Manual Deposit Process.
 - IRM 3.8.46, Discovered Remittance.
- (9) Correspondence can come via the U.S. Postal Service, private carrier or fax. We use “correspondence” for all means of delivery.
- (10) Refer to Document 12990, Records and Information Management Records Control Schedules, for form retention.
- (11) Upon discovery, report problems encountered meeting established time frames and system problems to the overseeing BSP:SPP Analyst. (Make your report during the day of the discovery.) Examples of established time frames include:
 - a. 72 hour deposit
 - b. 6 workdays for applications
 - c. 3 workdays for correspondence (Additional Document Filing (ADF) packages, remit or non-remit)
 - d. 15 workdays for Exempt Organization Closed Cases (EOCC) packages
- (12) T&S provides the overseeing BSP:SPP Analyst an action plan showing how they plan to resolve the problem and give a target date for when the campus expects to be in accordance with the required time frames.
- (13) Ship EO and EP applications scanned into MEDS to:
Ogden Files Building

Mail Stop 6722
1973 North Rulon White Blvd
Ogden, UT 84404-5402

- (14) If shipping via UPS or ABF Freight:
- Ogden Files Building
1125 W 12th Street
Marriott-Slaterville, UT 84404-5413
- (15) Ship to the Federal Record Center (FRC) EOCC packages that have completed the imaging process. An outside contractor picks up the EOCC shipment once a skid has been filled and delivers it to FRC. Label the boxes “**FRC**”.
- (16) For EOCC processed packages that go to the FRC, send the Box Transmittal and a copy of the MEDS Reconstitution Report using interoffice mail to: FOB Room 6403
Attn: Lead Records Unit Clerk
- (17) Ship all EP duplicate cases processed through Legacy or MEDS via Form 3210 Document Transmittal, to:
- FOB Room 6403
Attn: Lead Screener / Duplicates
- (18) Return EP ADF case transmittals to:
- FOB Room 6403
Attn: Lead Technical Screener
- (19) Process **all packages** meeting MEDS criteria through MEDS.
- Exception:** 1. The system is down for a period of time and TE/GE requests packages be processed through Legacy.
- Exception:** 2. Management from R&A and BSP:SPP Analyst approves a specific case for processing outside the required procedures.
- (20) When having Kodak scanner issues, call IT, and list the issue as a P2 ticket. As a business justification for the P2 scanner ticket, give: “This impacts work flow assignments to multiple TE/GE and T&S employees as well as the timely processing of determination requests from taxpayers, for which they have paid a user fee” Inform the BSP:SPP Analyst of the scanner issue and P2 ticket number
- (21) Function and Program Codes used for EP/EO Determination process are:

OFP Codes for Exempt Organization Packages		
OFP	Activity	Program
150	All EO Rejections.	13150

OFP	Activity	Program
150	All Data transcription from EO Additional Payments in LINUS for applications processed through MEDS and Legacy. Additional Payments for a MEDS case is often referred to as a remit ADF package.	13510
150	All EO/EP PCC checks, deposit, and pay.gov deposit.	85400
150	EO Pay.gov cases downloading applications and attachments and manual case creation in MEDS. Note: Besides attachments for eForm 1023.	85407
150	eForm 1023 attachments.	85408
360	Data Transcription (manual or OCR) for EO additional payments through MEDS. EO additional documents and ADF non-remit through MEDS using an AIS document. Process Additional Payments for MEDS case with an AIS document using the ADF process flow. Note: Hours for Data Completion, Verification, Manual ID and Rescan.	13510
360	Data Transcription (manual or OCR) for EO Closed Cases (EOCC) through MEDS. Note: Hours for Data Completion, Verification, Manual ID and Rescan.	13530
360	Data Transcription (manual or OCR) for EO applications through MEDS Note: Hours for Data Completion, Verification, Manual ID and Rescan.	13150

Processing Employee Plan and Exempt Organization Determination Applications and User Fees 3.45.1

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OFP	Activity	Program
550	Clerical support includes batching of the receipts, controlling EO work on BBTS, sorting work, numbering work with a DLN and Trace ID, cleaning of the scanner and boxing work for shipment. Operates scanner, loading and unloading documents. Remedies jam conditions, makes adjustments to the scanner, performs operator level maintenance. Note: Hours Only	13150
720	Doc Prep and scanning for all EO packages processed through MEDS. Checks documents for tears and folds. Makes minor repairs to documents for EO applications, EO additional documents, EO Closed Cases and ADF non-remit through MEDS using an AIS document. If needed conduct research IDRS to find the correct EIN and or entity information. Note: Hours only	13150
880	Quality review conducted for all EO packages. Note: Hours only	13150

OFP Codes for Employee Plan Packages		
OFP	Activity	Program
150	All Data transcription from EP applications relating to the user fee for Legacy cases established in LINUS and applications processed through MEDS.	72870

OFP	Activity	Program
150	All Data transcription relating to the user fee for 403(b) pre-approved prototype (M&P & VS), VC Submissions or EP technical cases established in TRAC.	72874
150	All Data transcription from EP Additional Payments in LINUS for applications processed through MEDS and Legacy. Process Additional Payments for MEDS cases with an AIS document through the ADF process flow.	72810
360	Data Transcription (manual or OCR) for EP additional payments, EP additional documents, ADF non-remit through MEDS using an AIS document. Process Additional Payments for MEDS case with an AIS document using the ADF process flow. Note: Hours for Data Completion, Verification, Manual ID and Rescan	72810
360	EP pay.gov cases downloading applications and attachments and manual case creation in MEDS.	72830

OFP	Activity	Program
360	<p>Data Transcription (manual or OCR) for EP applications through MEDS</p> <p>Note: Hours for Data Completion, Verification, Manual ID and Rescan.</p>	72870
550	<p>Clerical support includes batching of the receipts, controlling EP work on BBTS, sorting work, numbering work with a DLN and Trace ID, cleaning of the scanner and boxing work for shipment. Operates scanner, loading and unloading documents. Remedies jam conditions, makes adjustments to the scanner, performs operator level maintenance.</p> <p>Note: Hours only</p>	72870

OFP	Activity	Program
720	Doc Prep and scanning for all EP packages processed through MEDS. Checks documents for tears and folds. Makes minor repairs to documents for EP additional payments, EP additional documents, EP applications, EP Rejections, ADF non-remit through MEDS using an AIS document. If needed conduct IDRS research to find the correct EIN and or entity information. Note: Hours only	72870
880	Quality review conducted for all EP packages. Note: Hours only	72870

3.45.1.2.1
(06-27-2024)

**EP & EO Determination
Letter Application Forms**

- (1) The table below provides a list of the determination letter/ruling applications processed in CAMCSD through the Legacy system, MEDS or TRAC.

Application Form Number	Description	Processing System
Form 1023	Application for Recognition of Exemption	LINUS - MEDS (via Pay.gov website only)
Form 1023-EZ	Streamlined Application for Recognition of Exemption Under IRC 501(c)(3) of the Internal Revenue Code	LINUS-MEDS (via Pay.gov website only)

Application Form Number	Description	Processing System
Form 1024	Application for Recognition of Exemption Under IRC 501(a)	LINUS - MEDS (via Pay.gov website only) Note: MEDS requires manual case creation.
Form 1024-A	Application for Recognition of Exemption Under Section 501(c)(4)	LINUS-MEDS (via Pay.gov website only) Note: MEDS requires manual case creation.
Form 1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code	LINUS-MEDS
Form 1128	Application to Adopt, Change or Retain a Tax Year	Mail to OSC M/S 6111
Form 3115	Application for Change in Accounting Method	Mail to OSC M/S 6111
Form 8940	Request for Miscellaneous Determination	LINUS-MEDS (via Pay.gov website only) Note: MEDS requires manual case creation.
Form 5300	Application for Determination for Employee Benefit Plan	LINUS - MEDS (via Pay.gov website only) Note: MEDS requires manual case creation.
Form 5307	Application for Determination for Adopters of Modified Nonstandardized Pre-approved Plans	LINUS-MEDS(via Pay.gov website only) Note: MEDS requires manual case creation.

Application Form Number	Description	Processing System
Form 5310	Application for Determination for Terminating Plan	LINUS - MEDS (via Pay.gov website only) Note: MEDS requires manual case creation.
Form 5310-A	Notice of Plan Merger or Consolidation, Spin-off, or Transfer of Plan Assets or Liabilities: Notice of Qualified Separate Lines of Business	MEDS
Form 5316	Application for Group or Pooled Trust Ruling	LINUS-MEDS(via Pay.gov website only) Note: MEDS requires manual case creation.
Form 4461	Application for Approval of Standardized or Non-standardized Pre-Approved Defined Contribution Plans	TRAC-Mapics (via Pay.gov website only)
Form 4461-A	Application for Approval of Standardized or Nonstandardized Pre-Approved Defined Benefit Plan	TRAC-Mapics (via Pay.gov website only)
Form 4461-B	Application for Approval of Standardized or Nonstandard Pre-Approved Plans	TRAC-Mapics (via Pay.gov website only)
Form 4461-C	Application for Approval of Standardized or Nonstandardized 403(b) Pre-Approved Plans	TRAC-Mapics (via Pay.gov website only)

Application Form Number	Description	Processing System
Form 8950/8951	Application for Voluntary Correction Program	RCCMS (via Pay.gov website only)

3.45.1.2.2 (01-01-2024) Receipt of Work – Time Frames

- (1) Unless otherwise stated, for security, time frames and other required procedures, follow IRM 3.8.45, Manual Deposit Process, IRM 3.10.72, Receiving, Extracting, and Sorting, IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates, and IRM 3.45.1, Processing Employee Plan and Exempt Organization Determination Applications and User Fees.
 - (2) The Captiva Report is sent via-email. The report contains cases that are not flowing through Captiva and require manual intervention. These cases are a priority over new EP and EO applications received because they have an older received date. The timeframe to work these cases is three (3) workdays.
 - (3) Batch EP and EO applications into batches of approximately five (5) applications. Five applications per batch is NOT a required number, it's only a recommended/suggested number. Prepare the applications for processing through MEDS where the package is imaged, data captured, verified and available to the end user through the repository. Transship all applications to the EP/EO Processing Section, Cincinnati or Ogden Files for MEDS cases within six (6) workdays of receipt at CAMCSD.
 - (4) For a Non-MEDS application package, the six (6) workday time frame includes:
 - Depositing the money.
 - Establishing a record in LINUS.
 - Shipping the hard copy to EP/EO Processing.
 - (5) For a MEDS application package, the six (6) workday time frame includes:
 - Depositing the money.
 - Establishing a record in LINUS.
 - Scanning, Data Completion, and Verification.
 - Exporting the package to the repository.
- Note:** Ship the hard copy of all package types within two (2) workdays of the images first availability within the repository.
- (6) EP/EO correspondence/additional documents (ADF packages) have a required three (3) workday turn around time frame. The three workdays include batching, processing through MEDS and making the image available to view in the repository. It doesn't include shipping the hard copy.
 - (7) Ship the hard copy of all package types to Ogden Files M/S 6722 within two (2) workdays after the images are first available within the repository.
 - (8) Deposit User Fees according to required time frames. Refer to IRM 3.8.45, Manual Deposit Process, and IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.

- (9) Batch additional payments and control them on BBTS within one day of receipt within CAMCSD. Deposit additional payments within two (2) workdays of receipt. See IRM 3.45.1.6.11, Additional Payments.
- (10) Process the earliest received date in inventory first, with exceptions to the expedite cases. Expedite cases take priority.
- (11) Work all expedite packages within two (2) days of IRS receipt.
- (12) Batch and process EO Closed Cases as multiple batches per box. Control the work on BBTS within one (1) workday of receipt at the campus. Split the box into multiple batches to assist with processing through the imaging system. No set number of packages is required per batch; however, we recommend splitting the box in half to create two batches. Image, data capture, verify, and make EO Closed Cases available within Documentum within fifteen (15) workdays. Additional time is allowed during peak time frames, but must be coordinated with and agreed to by the overseeing BSP:SPP Analyst.
- (13) Additional time to process any package type “**must**” be coordinated with and approved by the overseeing BSP:SPP Analyst.
- (14) No process flow (example - closed cases) is to be turned off without approval by the overseeing BSP:SPP Analyst. If approved, the volumes that were held will need to be completed by the end of the fiscal year in which they were held.

3.45.1.2.2.1
(01-01-2023)

**Control and Routing of
EP/EO Determination
User Fee Unit Inventory**

- (1) Batch and control all work on the Batch/Block Tracking System (BBTS) under the appropriate program code. Release the work after each function before working the package at the next function:

Type of Work	Program Code
EO Applications - Legacy/MEDS	13150
EP Application - Legacy/MEDS	72870
EO Closed Cases	13530
EO Additional Payments	13510
EP Additional Payments	72810
EO Additional Document Filing (ADF) - Non-remit	13510
EP Additional Document Filing (ADF) - Non-remit	72810
EP 403(b) pre-approved prototype (M&P & VS) or EP technical cases established in TRAC.	72874

- (2) Use the following routes within BBTS:

Type of Work	BBTS Routing	Program Code
EO Applications - Legacy	110, 140, 180, 150, 610	13150
EP Application - Legacy	110, 140, 180, 150, 610	72870
EO Closed Cases	110, 180, 450, 360, 610	13530
EO Applications - MEDS	110, 140, 180, 150, 450, 360, 610	13150
EP Applications - MEDS	110, 140, 180, 150, 450, 360, 610	72870
EO Additional Payments	110, 140, 180, 450, 360, 610	13510
EP Additional Payments	110, 140, 180, 450, 360, 610	72810
EO Additional Document Filing (ADF) - Non-remit	110, 180, 450, 360, 610	13510
EP Additional Document Filing (ADF) - Non-remit	110, 180, 450, 360, 610	72810

(3) Route each batch of work Processed through MEDS through:

- Sorting
- Batching/numbering
- Payment processing

Note: Not applicable to EOCC, or EP/EO Non-Remit ADF packages

- Document Preparation (Doc Prep)

Note: Not applicable to EOCC

- Batch Scanning Module
- Form Identification Module (identify forms auto)
- Package integrity Verification Module (verifies required documents)
- Manual Form identification (step of fix-up)
- Rescan (step of fix-up)
- Package Completion Module
- Package Verification Module
- Printing labels

Note: Applicable to application packages only

- Electronic Stored to Documentum Module
- Reconstitute Package Module

- (4) Complete the Doc Prep for all EO Closed Cases before sending to CAMCSD for imaging, with the exception on inserting the "Package" and "Batch "control sheets.
- (5) The table below provides information for the MEDS unique Batch Control Number format per package type.

BBBB is the four digit BBTS batch number entered by the scan operator.

YY is the last 2 digits of the year.

JJJ is the Julian date that the batch was scanned.

3.45.1.2.3
(06-27-2024)

**User Fee Schedule for
EO Determination
Applications**

- (1) The Table below lists current user fees for EO determination letters.

Form	Pay Type	Current Fee
1023	Initial Request	\$600
1023-EZ	Initial online request - Gross receipts \$50,000 or less	\$275
1024	Initial Request	\$600
1024-A	Initial request for 501(c)(4) filers	\$600
1028	Initial Request	\$600
8940	Schedule A, B, & C	\$3,500*
8940	Schedule D, E, F, G, H, & J	\$600*
8940	Schedule I & K	\$0

Note: *Fee is effective July 1, 2024.

3.45.1.2.4
(06-27-2024)

**User Fee Schedule for
EP Determination
Applications**

- (1) The Table below lists current and new user fees for EP determination letters.

Note: *Fee is effective July 1, 2024.

Form	Pay Type	Current Fee
5300	No Demo 5 or Demo 6	\$4,000*
5300	Multiple Employer Plans	\$4,200*
5300	403(b) Plans	\$300
5307	No Demo 5 or Demo 6	\$1,200*

Form	Pay Type	Current Fee
5310	Not Multiple Employer	\$3,500
5310	Multiple Employer	\$4,200*
5310	403(b) Plans	\$300
5316	Group Trust	\$1,000

3.45.1.2.5 (01-01-2023) Frivolous Argument

- (1) Taxpayers use frivolous arguments to express dissatisfaction with the substance, form, or administration of the tax laws by attempting to illegally avoid or reduce tax liabilities. For examples of recognized frivolous arguments made by businesses see IRM Exhibit 25.25.10-1, Frivolous Arguments.
- (2) **We don't image or establish frivolous returns in LINUS and MEDS. Continue to process per instructions below.**
- (3) Route documents on a Form 3210, Document Transmittal, to:
Internal Revenue Service (Compliance Services, Ogden Campus)
Attn: Frivolous Filer (FRP) M/S 4450
1973 N. Rulon White Blvd
Ogden, UT 84404

3.45.1.2.6 (01-01-2023) Systems Used to Process the EP/EO Applications

- (1) We use these systems to process EP/EO applications.

IRS System Used to Process EP/EO Applications	Function
Letter Information Network User Fee System (LINUS)	<ul style="list-style-type: none"> Provides TE/GE a financial database for all Determination user fees and is an integral step in application processing. Generates acknowledgment notices (if applicable) and EP/EO Determination Input Sheets.
EP/EO Determination System (EDS)	<ul style="list-style-type: none"> An automated system for processing determination applications. A menu-driven system with four available subsystems Nearly all applications go through MEDS, no new applications go through EDS on the front-end.

IRS System Used to Process EP/EO Applications	Function
Modified Employee Plans / Exempt Organizations Determination System (MEDS),	In MEDS, we scan all documentation in an application package and capture data as index fields. Images are available through Documentum.
TE/GE Rulings and Agreements Control System (TRAC)	Used to process the M&P and the VC application user fees and VCP fees through the Headquarters Employee Plans Inventory Control System (HQEP) within TRAC. VCP applications and user fees are paid via Pay.gov.
Master and Prototype inventory control system (MAPICS)	Provides an audit trail covering a daily schedule of user fee collections for specific dates and user fee receipts by fee type.

3.45.1.2.7
(01-01-2024)
System Problems and Reporting

- (1) If you encounter system, equipment or scanner problems:
 - Desktop Computer problems/issues: contact IT Desktop Support by submitting a KISAM Ticket via Get It Services on the Intranet.
 - LINUS problems: contact IT Desktop Support by submitting an KISAM Ticket via Get It Services on the Intranet. For access issues such as TE Number or SEID number problems, ask to have the ticket assigned to BU-TEGE-TOPS.
 - Scanner problems: contact GTSI Corp at 703-502-2851. You will need the number from the label on the scanner.
- (2) MEDS Support: submit a KISAM Ticket via Get It Services
 1. Ask the help desk to assign it to: BU-TEGE BUS SYS PLANNING (BCS) group.
 2. Email the BSP:SPP Analyst with the ticket number.

3.45.1.2.8
(01-01-2023)
Ordering Supplies

- (1) TE/GE orders and pays for specific supplies. See the list below:
 - Control Sheets for EP packages processed through MEDS
 - Control Sheets for EO packages processed through MEDS
- (2) On the first Monday of every month CAMCSD management provides a list of needed supplies and an estimated volume needed to the overseeing BSP:SPP Analyst. CAMCSD must maintain a 45 day supply on hand.

3.45.1.3
(01-01-2024)
Captiva Report

- (1) The section provides procedures for working cases identified on the Captiva Report. This report is ran daily by the Captiva programmers.
- (2) The Captiva Report will provide you with the information on the case identified.

- (3) Utilize all research tools such as LINUS and MEDS to compare paper file to electronic file for discrepancies.
- (4) If you are unable to resolve the discrepancy with the case file, request the case file to be deleted from Captiva, by contacting the BSP:SPP Analyst. It is imperative a case file is deleted from Captiva first before a case file is rescanned into MEDS.
- (5) If a paper case file has been rescanned into MEDS twice without resolution the paper file will be manually established in MEDS. For Manual Case Creation Instructions, see IRM 3.45.1.4.2.6, EO Manual Case Creation and IRM 3.45.1.4.3.9, EP Manual Case Creation.

Note: The case file will need to be deleted again from Captiva before the case file can be manually established in MEDS.

- (6) Inform Lead of status updates on the case.

3.45.1.3.1 (01-01-2023)

System Routed package to Rescan

- (1) Pull the paper case file.
- (2) Pull the case up in the Rescan queue.
- (3) Open the case identified from the Receipt and Handling Available Work Queue Report.
- (4) Information located at bottom left of the Rescan computer will identify the reason for the case sent to Rescan.
- (5) Correct the case and send it back to be completed in Data Completion.
- (6) Monitor the Receipt and Handling Available Work Queue Report to confirm the case was transferred to Data Completion.

3.45.1.3.2 (01-01-2023)

Operator routed package back to Rescan

- (1) Pull the paper case file.
- (2) Pull Rescan ticket filled out by employee working the case for DLN, Form type, and reason case was sent to Rescan.
- (3) Correct the case and send it back to be completed in Data Completion.
- (4) Monitor the Receipt and Handling Available Work Queue Report to confirm the case was transferred to Data Completion.

3.45.1.3.3 (01-01-2023)

Stuck in Data Completion

- (1) Check the Receipt and Handling Available Work Queue Report to locate the case.
- (2) If the case shows up in rescan for review, review the case and send back to be completed in Data Completion.
- (3) Monitor the Receipt and Handling Available Work Queue Report to confirm the case was transferred to Data Completion.
- (4) If the case does not show in the system contact the Lead for further instructions.

- 3.45.1.3.4
(01-01-2023)
Export to Documentum failed
- (1) These cases are electronic forms 1023 or 1023-EZ's. We are unable to resolve this particular issue, since there isn't a paper case to review.
 - (2) Request the case to be deleted from Captiva.
 - (3) Once deletion has been confirmed, manually establish the case in MEDS. For Manual Case Creation Instructions, see IRM 3.45.1.4.2.6, EO Manual Case Creation and IRM 3.45.1.4.3.9, EP Manual Case Creation.
- 3.45.1.3.5
(01-01-2023)
Package Structure Error
- (1) Pull the paper case file.
 - (2) Research LINUS and MEDS to see if you can locate the case identified.
 - (3) Check the BBTS system to see if a batch number was assigned to the case.
 - a. If BBTS batch number was assigned proceed to step 4.
 - b. If no BBTS batch number was assigned, see the Lead for further instructions.
 - (4) Check the Receipt and Handling Available Work Queue Report to locate the case.
 - (5) If the case shows up in rescan for review, review the case and send back to be completed in Data Completion.
 - (6) If the case does not show in the system contact the Lead for further instructions.
- 3.45.1.3.6
(01-01-2023)
Stuck in Verification step
- (1) Check the Receipt and Handling Available Work Queue Report to locate the case.
 - (2) If the case shows up in rescan for review, review the case and send back to be completed in Data Completion.
 - (3) If the case does not show in the system see Lead for further instructions.
- 3.45.1.3.7
(01-01-2023)
No error transmitted
- (1) Pull the paper case file.
 - (2) Research the case in LINUS and MEDS.
 - (3) Monitor the Receipt and Handling Available Work Queue Report to confirm the case was transferred to Verification.
 - (4) See Lead for further instructions.
- 3.45.1.3.8
(01-01-2023)
Stuck in Form ID Step (Manual ID)
- (1) Open the case in Manual ID.
 - (2) Follow the instructions to correct the issue.
 - (3) If the case can not be corrected in Manual ID, the case needs to be sent to Rescan. Fill out a rescan ticket explaining the issue with the case (bad scan, missing control sheets, etc.).
 - (4) If corrected monitor the Receipt and Handling Available Work Queue Report to see if the case transferred to Data completion.

3.45.1.3.9
(01-01-2023)
No Images

- (1) Pull the paper copy.
- (2) Research LINUS and MEDS to see if you can locate the case identified.
- (3) Check the BBTS system to see if a batch number was assigned to the case.
 - a. If BBTS batch number was assigned proceed to step 4.
 - b. If no BBTS batch number was assigned, see the Lead for further instructions.
- (4) Monitor the Receipt and Handling Available Work Queue Report to confirm the case was transferred to Data Completion.
- (5) If the case does not show in the system contact the Lead for further instructions.

3.45.1.4
(01-01-2023)
Sorting Applications Within the EP/EO Determination Letter Application Manual Deposit Unit - AKA Second Sort

- (1) This section provides procedures for sorting the applications within the CAMCSD.
- Note:** For Extracting procedures refer to IRM 3.10.72, Receiving, Extracting, and Sorting.

3.45.1.4.1
(01-01-2024)
Received Date and Postmark Date

- (1) Stamp the EP/EO determination applications with both the postmark and received date. During second sort, the EO/EP Determination Remittance Technician must verify the application was stamped correctly. This section provides procedures for the Postmark and Received Date.
- (2) The EP/EO application packages are all dual stamped with the Postmark Date and the Received Date on the appropriate page of the package type. The table below provides examples of the documents that are dual stamped per the package type:

Package Type:	Form / Page:
Form 1028	Form 1028 page 1
ADF packages - Remit & Non-remit	AIS

Note: Don't place the stamp over the information which may be relevant to reaching a determination regarding the qualification of the plan or a bar code that is read by MEDS.

- (3) The **Received Date** is stamped on the **right**.

Note: The "Received Date" is the "first" IRS received date except for the ADF & EOCC packages. Refer to paragraphs below for appropriate received dates.

- (4) The **Received Date** for an ADF package is the date received within the CAMCSD.

- (5) The **Received Date** for an EOCC package is the date received within the CAMCSD.
- (6) The **Postmark Date** is stamped on the **left**.
- (7) For missing or illegible postmarks:

If	Then
the postmark is missing or illegible	use the date stamp on the envelope as the postmark date
there is no date stamp on the envelope	use the IRS received date as the postmark date
Faxed ADF package	Use the date it was faxed to CAMCSD

- (8) You must determine the correct postmark and received date. Take the control date for EP and EO applications from the postmark date.

Note: If the postmark or received date is in the future, verify the date with the manager or lead for correction. Don't use future dates.

- (9) EP and EO determine the beginning of the declaratory judgment date by the control date and for EO the control date determines if the organization timely submitted the application.
- (10) Sort and batch all submissions per the IRS received date. If multiple IRS received dates are mixed within a batch, use the oldest IRS received date to determine the age of the batch.
- (11) The IRS received date is captured for all packages processed through MEDS. The IRS received date must be captured during the initial steps of scanning the batch.

3.45.1.4.2 (01-01-2024) EO Applications With Remit, (Form 1028)

- (1) Sort the work in numerical order:
 - Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code
- (2) Additional sort for the EO applications:
 - MEDS Process
 - Form 1028
 - Congressional Letters
- (3) Sort and associate the EO applications:
 - a. Review submission for a Congressional letter.
 - b. Scan for **EXPEDITE** criteria.

Note: Expedite cases processed through MEDS must have the expedite editing completed during Doc Prep.
 - c. Refer to IRM 3.45.1.4.2.9, Sorting Expedite Applications, to determine if you should process the EO Applications requesting expedite process as an expedite application.

- d. **Keep all expedite** applications separate from the other applications. Report expedite applications on the TE/GE Inventory Report. Refer to Expedite procedures in IRM 3.45.1.9, Processing Expedite Applications.
- e. Verify the Employer Identification Number (EIN) to ensure validity, (i.e. 9 digit).
- f. If the EIN isn't present, or valid, search through the remainder of the application for a valid EIN. If you find one, verify the EIN via IDRS research. If you find an EIN, write the EIN in "RED" on the application and the Form 8718.
- g. If unable to find a valid EIN, put the entire application package in the Entity basket for IDRS research.

Note: If you find a Form SS-4 within the application package, place it on the top of the package before placing it in the Entity basket.

- h. A Form 8718 received with a revocation application doesn't need Line 3 of the form marked. Only Lines 1 and 2 need to be completed.
- i. Thumb through the application package to check for other applications or remittances within the submission.
- j. Verify the check is payable to United States Treasury.
- k. Write the money amount in the top right corner of Form 8718.
- l. Occasionally you'll receive a "multi" (multiple remittances used for paying one fee) or a "split" (one remittance used for paying fees on multiple applications).
- m. If we receive a multi or split, make a notation in the upper left hand corner of the Form 8718, showing the number of checks received and the total fee received. M-N (M= multi, N= number of checks received),

Note: Omit the dollar sign, decimal following zeros when writing dollar amounts, (e.g., write \$250.00 as 250)

Exception: Annotate cents when actual cent amount is received, (e.g., write \$250.75 as 250.75)

- n. Remove the staples from the check and paper clip the check to the front of the Form 8718.
 - o. Stagger the application package documents:
 - Form 8718
 - Application
 - Form 8821 or Form 2848, if applicable
 - Cover Letter
 - p. **Tear down** the envelope, leaving only the front of the envelope attached to the application package.
- Note:** The portion of the envelope remaining must show the postmark or other shipment date.
- q. Verify all necessary items were properly stamped.
 - r. Bind applications together.
 - s. Band applications in packs of 5, when possible.

Note: **DON'T** mix form types

- t. Attach Pink Batch Ticket to front of pack

(4) The Batch Ticket contains:

- a. EO Form 1028 W/R (use appropriate form number)

- b. Rec. Date
- c. Vol XX
- d. Employee Initial

- (5) If EO Determination processing returns an EO application to the filer and we receive it again, process the application as a new application. Do:
 - Circle out all prior DLNs, postmark dates, and received dates.

Note: Don't cross them out. For audit purposes the prior DLN must be viewable.
 - Circle out all prior annotations of prior user fees.
 - Stamp and process the application with a new DLN.
- (6) For additional information on procedures for perfecting the payment document, see IRM 3.8.45, Manual Deposit Process.
- (7) If we receive a Non-IRS application from the filer, process as an IRS application if information is available to deposit money. If information is missing, refer to procedures for incomplete application and payment perfection process.

3.45.1.4.2.1
(01-01-2023)
Form 1023 (Pay.gov)

- (1) Form 1023 is filed electronically through the *Pay.gov* website only. If received by mail, return it to the filer. See IRM 3.45.1.4.2.7, Rejecting EO Applications. This form processes electronically from *Pay.gov* to MEDS directly. No paper processing takes place for this version of the form.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Download *Pay.gov* Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.2.2
(01-01-2023)
Form 1023-EZ (Pay.gov)

- (1) Form 1023-EZ is filed electronically through the *Pay.gov* website only. If received by mail, return it to the filer. See IRM 3.45.1.4.2.7, Rejecting EO Applications. This form processes electronically from *Pay.gov* to MEDS directly. No paper processing takes place for this version of the form.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Download *Pay.gov* Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.2.3
(01-01-2023)
Form 1024 (Pay.gov)

- (1) Form 1024 is filed electronically through the *Pay.gov* website only. If received by mail, return it to the filer. See IRM 3.45.1.4.2.7, Rejecting EO Applications. This form does not process electronically from *Pay.gov* to MEDS. Campus Support will manually create the case in MEDS using the Manual Case Creation Instructions, see IRM 3.45.1.4.2.6, EO Manual Case Creation. No paper processing will take place for this version of the form.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Download *Pay.gov* Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.2.4
(01-01-2023)
Form 1024-A (Pay.gov)

- (1) Form 1024-A is filed electronically through the *Pay.gov* website only. If received by mail return to the filer. See IRM 3.45.1.4.2.7, Rejecting EO Applications. This form does not process electronically from *Pay.gov* to MEDS. Campus Support will manually create the case in MEDS using the Manual Case Creation Instructions, see IRM 3.45.1.4.2.6 EO Manual Case Creation. No paper processing will take place for this version of the form.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Download Pay.gov Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.2.5
(01-01-2024)
Form 8940 (Pay.gov)

- (1) Form 8940 is filed electronically through the *Pay.gov* website only. If received by mail return to the filer. See IRM 3.45.1.4.2.7, Rejecting EO Applications. This form does not process electronically from *Pay.gov* to MEDS. Campus Support will manually create the case in MEDS using the Manual Case Creation Instructions, see IRM 3.45.1.4.2.6, EO Manual Case Creation. No paper processing will take place for this version of the form.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Download Pay.gov Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.2.6
(01-01-2024)
EO Manual Case Creation

- (1) Create a folder on your desktop labeled EO Manual Case Creation. You only need to create the folder the first time you start manually creating cases.
- (2) Log on to *Pay.gov* using your PIV Card.
 1. Click on Reports.
 2. Click on Collection Search Download.
 3. Enter the date using the day before.

Example: If today is 12/2/2025 enter 12/1/2025. On Monday enter Friday, Saturday and Sunday dates.
 4. Payment Type leave as any and Collection Status leave blank.
 5. Select the form you will be creating from the drop down menu in the application selection box.

Example: If you are manually created Form 1024-A, select 1024-A from the list.
 6. Select Download CSV File for Detail results.
 7. Click on the drop down menu next to Save and select Save As.
 8. Save file using Manual Case Creation Pay.gov MM/DD/YYYY (date used to pull the report) to the EO Manual Case Creation folder you have created on your desktop. File saves as an excel document.
- (3) Click on the Reports tab in Pay.gov to take you back to the list of reports.
- (4) Click on Forms Search Query.
- (5) Open the Excel Document saved in your folder.
- (6) Locate the Pay.gov Tracking ID number for all cases showing Settled or Success under the Collection Status.

Note: Do not create a manual case for cases with any other status showing in the Collection Status.

- (7) Enter the Pay.gov Tracking ID from the excel document in the Pay.gov Tracking ID (Optional) box and click Run Report.
- (8) On the results page click on the Pay.gov Tracking ID to open the application and obtain the EIN. Save the document using the name control and Pay.gov Tracking ID number and application in the EO Manual Case Creation folder.

Example: JANE 26PLPPHL Application.

- (9) Click on View Attachment and save using the name control, Pay.gov Tracking ID and attachment in the EO Manual Case Creation folder.

Example: JANE 26PLPPHL Attachment.

- (10) Use the EIN from the application to locate the DLN in LINUS. If there are multiple payments, use the DLN associated with the fee dated using the application submission date.
- (11) Log on to *MEDS* to create the manual case and upload the application and any attachments.

3.45.1.4.2.6.1 (01-01-2024)

EO Manual Case Creation - Form 1023

- (1) Form 1023 is filed electronically through the Pay.gov. This form processes electronically from Pay.gov to MEDS directly. There are instances when the case needs manual intervention. These requests would come from BSP:SPP Analyst.
- (2) Click on File and select EO Create Manual Case from the menu. Follow these steps to manually establish the case in MEDS:
 1. Click on file and select EO Create Manual Case from the menu.
 2. Enter the Application Name and EIN found on the application.
 3. Confirm EIN.
 4. Enter In Care of Name if applicable.
 5. Enter the DLN found in LINUS.
 6. Confirm DLN.
 7. Select 1023 for the Form Number and enter Form Version located on the form.
 8. Enter Subsection 03.
 9. Select Initial for the Request Type.
 10. Enter the Postmark and Received Date found in LINUS.
 11. Enter Name Control.
 12. Enter Mailing Address, City, State and Zip Code located on the application.
 13. Enter Foreign Address if applicable.
 14. Select the Expedite Reason Code if case needs to be expedited select 001 if not select 000.
 15. Select 12 for Case Grade.
 16. Enter 600 as the User Fee amount found in LINUS.
 17. Add valid POA(s) if Form 2848 is included with submission. Enter the information provided on Form 2848 following the guidelines found in IRM 3.45.1.19, Power of Attorney (POA), to determine if POA is valid. You can enter up to 3 POAs. And then select Ok/Submit at the bottom of the form.

Note: The address field has a character limit of 35 and will not give an error message if data entered is over that limit. Please do not enter more than 35 characters in this field.

18. Click on the browse button in the add file box (File Name).
19. Locate the folder with the saved application from Pay.gov, click on the correct file name and click open.
20. Select 1023 for the Document Type.
21. Select the Document Name which will populate based on your Document Type.
22. Check the DLN is typed in correctly and then click on "establish case". Then click OK on the confirmation pop up message. Make note of the MEDS case number.

(3) Add an attachment to the manual case created in MEDS:

1. Enter MEDS case number into the search box in MEDS, top left corner, then click on the search icon.
2. Open the case by clicking on the yellow folder and select the Documents and then the Disclosable Folders.
3. Click on File and select import. Browse to locate EO Manual Case Creation folder with the saved attachments from Pay.gov.
4. Select the attachment with the Pay.gov ID number for the case.
5. Click next and under Document Type select other and submit.

(4) Enter the Pay.gov Tracking ID and MEDS case number to the Manual Case Creation spreadsheet. Send the spreadsheet daily to the BSP:SPP Analyst.

3.45.1.4.2.6.2
(01-01-2024)

**EO Manual Case
Creation - Form 1023EZ**

- (1) Form 1023EZ is filed electronically through Pay.gov. This form processes electronically from Pay.gov to MEDS directly. There are instances when the case needs manual intervention. These requests would come from BSP:SPP Analyst.
- (2) Click on File and select EO Create Manual Case from the menu. Follow these steps to manually establish the case in MEDS:
 1. Click on file and select EO Create Manual Case from the menu.
 2. Enter the Application Name and EIN found on the application.
 3. Confirm EIN.
 4. Enter In Care of Name if applicable.
 5. Enter the DLN found in LINUS.
 6. Confirm DLN.
 7. Select 1023EZ for the Form Number and enter Form Version located on the form.
 8. Enter Subsection 03.
 9. Select Initial for the Request Type.
 10. Enter the Postmark and Received Date found in LINUS.
 11. Enter Name Control.
 12. Enter Mailing Address, City, State and Zip Code located on the application.
 13. Enter Foreign Address if applicable.
 14. Select the Expedite Reason Code if case needs to be expedited select 001 if not select 000.
 15. Select 12 for Case Grade.

16. Enter 275 as the User Fee amount found in LINUS.
17. Click on the browse button in the add file box (File Name).
18. Locate the folder with the saved application from Pay.gov, click on the correct file name and click open.
19. Select 1023EZ for the Document Type.
20. Select the Document Name which will populate based on your Document Type.
21. Check the DLN is typed in correctly and then click on "establish case". Then click OK on the confirmation pop up message. Make note of the MEDS case number.

- (3) Enter the Pay.gov Tracking ID and MEDS case number to the Manual Case Creation spreadsheet. Send the spreadsheet daily to the BSP:SPP Analyst.

3.45.1.4.2.6.3
(06-27-2024)

**EO Manual Case
Creation - Form 1024**

- (1) Form 1024 is filed electronically through Pay.gov. This form does not process electronically from Pay.gov to MEDS. These cases always required manual intervention.
- (2) Click on File and select EO Create Manual Case from the menu. Follow these steps to manually establish the case in MEDS:
 1. Click on file and select EO Create Manual Case from the menu.
 2. Enter the Application Name and EIN found on the application.
 3. Confirm EIN.
 4. Enter In Care of Name if applicable.
 5. Enter the DLN found in LINUS.
 6. Confirm DLN.
 7. Select 1024 for the Form Number and enter Form Version located on the form.
 8. Enter applicable subsection found on Page 3 of the 1024 application. The list below shows applicable subsections:

- 02
- 05
- 06
- 07
- 08
- 09
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 21
- 22
- 23
- 25
- 26
- 27
- 28
- 29
- section 501(d) = subsection 40
- section 521 = subsection 80

Exception: Subsections 11, 14, 16, 18, 21, 22, 26, 27, 28, 29, and 40 established in MEDS using Form Number 1025. Subsection 80 established in MEDS using Form 1028.

9. Select Initial for the Request Type.
 10. Enter the Postmark and Received Date found in LINUS.
 11. Enter Name Control.
 12. Enter Mailing Address, City, State and Zip Code located on the application.
 13. Enter Foreign Address if applicable.
 14. Select the Expedite Reason Code. If the case needs to be expedited select 001 (located on Page 16 of the application) if not select 000.
 15. Select 12 for Case Grade.
 16. Enter 600 as the User Fee amount found in LINUS.
 17. Add valid POA(s) if Form 2848 is included with submission. Enter the information provided on Form 2848 following the guidelines found in IRM 3.45.1.19, Power of Attorney (POA), to determine if POA is valid. You can enter up to 3 POAs. And then select Ok/Submit at the bottom of the form.
- Note:** The address field has a character limit of 35 and will not give an error message if data entered is over that limit. Please do not enter more than 35 characters in this field.
18. Click on the browse button in the add file box (File Name).
 19. Locate the folder with the saved application from Pay.gov, click on the correct file name and click open.

20. Select 1024 for the Document Type.
21. Select the Document Name which will populate based on your Document Type.
22. Check the DLN is typed in correctly and then click on “establish case”. Then click OK on the confirmation pop up message. Make note of the MEDS case number.

(3) Add an attachment to the manual case created in MEDS:

1. Enter MEDS case number into the search box in MEDS, top left corner, then click on the search icon.
2. Open the case by clicking on the yellow folder and select the Documents and then the Disclosable Folders.
3. Click on File and select import. Browse to locate EO Manual Case Creation folder with the saved attachments from Pay.gov.
4. Select the attachment with the Pay.gov ID number for the case.
5. Click next and under Document Type select other and submit.

(4) Enter the Pay.gov Tracking ID and MEDS case number to the Manual Case Creation spreadsheet. Send the spreadsheet daily to the BSP:SPP Analyst.

3.45.1.4.2.6.4
(01-01-2024)

**EO Manual Case
Creation - Form 1024-A**

(1) Form 1024-A is filed electronically through pay.gov. This form does not process electronically from Pay.gov to MEDS. These cases always required manual intervention.

(2) Click on File and select EO Create Manual Case from the menu. Follow these steps to manually establish the case in MEDS:

1. Click on file and select EO Create Manual Case from the menu.
2. Enter the Application Name and EIN found on the application.
3. Confirm EIN.
4. Enter In Care of Name if applicable.
5. Enter the DLN found in LINUS.
6. Confirm DLN.
7. Select 1024-A for the Form Number and enter Form Version located on the form.
8. Enter Subsection 04.
9. Select Initial for the Request Type.
10. Enter the Postmark and Received Date found in LINUS.
11. Enter Name Control.
12. Enter Mailing Address, City, State and Zip Code located on the application.
13. Enter Foreign Address if applicable.
14. Select the Expedite Reason Code. If the case needs to be expedited select 001 (located on Page 17 of the application) if not select 000.
15. Select 12 for Case Grade.
16. Enter 600 as the User Fee amount found in LINUS.
17. Add valid POA(s) if Form 2848 is included with submission. Enter the information provided on Form 2848 following the guidelines found in IRM 3.45.1.19, Power of Attorney (POA), to determine if POA is valid. You can enter up to 3 POAs. And then select Ok/Submit at the bottom of the form.

Note: The address field has a character limit of 35 and will not give an error message if data entered is over that limit. Please do not enter more than 35 characters in this field.

18. Click on the browse button in the add file box (File Name).
19. Locate the folder with the saved application from Pay.gov, click on the correct file name and click open.
20. Select 1024-A for the Document Type.
21. Select the Document Name which will populate based on your Document Type.
22. Check the DLN is typed in correctly and then click on "establish case". Then click OK on the confirmation pop up message. Make note of the MEDS case number.

(3) Add an attachment to the manual case created in MEDS:

1. Enter MEDS case number into the search box in MEDS, top left corner, then click on the search icon.
2. Open the case by clicking on the yellow folder and select the Documents and then the Disclosable Folders.
3. Click on File and select import. Browse to locate EO Manual Case Creation folder with the saved attachments from Pay.gov.
4. Select the attachment with the Pay.gov ID number for the case.
5. Click next and under Document Type select other and submit.

(4) Enter the Pay.gov Tracking ID and MEDS case number to the Manual Case Creation spreadsheet. Send the spreadsheet daily to the over BSP:SPP Analyst.

3.45.1.4.2.6.5
(01-01-2026)
**EO Manual Case
Creation - Form 8940**

- (1) Form 8940 is filed electronically through pay.gov. This form does not process electronically from Pay.gov to MEDS. These cases always required manual intervention.
- (2) Click on File and select EO Create Manual Case from the menu. Follow these steps to manually establish the case in MEDS:
 1. Click on file and select EO Create Manual Case from the menu.
 2. Enter the Application Name and EIN found on the application.
 3. Confirm EIN.
 4. Enter In Care of Name if applicable.
 5. Enter the DLN found in LINUS.
 6. Confirm DLN.
 7. Select 8940 for the Form Number and enter Form Version located on the form.
 8. Enter Subsection "03" for all items described on Page 2 Part II of the application besides "Exception from Form 990 filing requirements" enter Subsection "00".
 9. Select Request Type. See chart below:

Request Type	Case Type
Advance approval of certain set-asides described in section 4942(g)(2)	Amendment
Advance approval of voter registration activities described in section 4945(f)	Amendment

Advance approval of scholarship procedures described in section 4945(g)	Amendment
Exception from Form 990 filing requirements	Amendment
Advance approval that a potential grant or contribution constitutes an “unusual grant”	Amendment
Change in Type (or initial determination of Type) of a section 509(a)(3) organization	Amendment
Reclassification of foundation status, including a voluntary request from a public charity for private foundation status	Amendment
Termination of private foundation status under section 507(b)(1)(B)—advance ruling request	Termination of Private Foundation status
Notice Only - Termination of private foundation status under section 507(b)(1)(B)	Termination of Private Foundation status
Termination of private foundation status under section 507(b)(1)(B)—60-month period ended	Termination of Private Foundation status
Voluntary termination of section 501(c)(3) recognition by a Government Entity	Amendment
Canadian registered charities: listing on Pub. 78 Data and/or public charity classification	Amendment

10. Enter the Postmark and Received Date found in LINUS.
11. Enter Name Control.
12. Enter Mailing Address, City, State and Zip Code located on the application.
13. Enter Foreign Address if applicable.
14. Select the Expedite Reason Code. If the case needs to be expedited select 001 (located on Page 3 of the application) if not select 000.
15. Select 11, 12, or 13 for Case Grade depending on the Request Type. See chart below:

Request Type	Grade	User Fee
Advance approval of certain set-asides described in section 4942(g)(2)	13	\$3,500
Advance approval of voter registration activities described in section 4945(f)	13	\$3,500
Advance approval of scholarship procedures described in section 4945(g)	13	\$3,500
Exception from Form 990 filing requirements	12	\$600
Advance approval that a potential grant or contribution constitutes an “unusual grant”	12	\$600

Change in Type (or initial determination of Type) of a section 509(a)(3) organization	12	\$600
Reclassification of foundation status, including a voluntary request from a public charity for private foundation status	12	\$600
Termination of private foundation status under section 507(b)(1)(B)—advance ruling request	12	\$600
Notice Only - Termination of private foundation status under section 507(b)(1)(B)	11	\$0
Termination of private foundation status under section 507(b)(1)(B)—60-month period ended	12	\$600
Voluntary termination of section 501(c)(3) recognition by a Government Entity	12	\$600
Canadian registered charities: listing on Pub. 78 Data and/or public charity classification	13	\$0

16. Enter 000 , 600 or 3500 as the User Fee amount found in LINUS.
17. Add valid POA(s) if Form 2848 is included with submission. Enter the information provided on Form 2848 following the guidelines found in IRM 3.45.1.19, Power of Attorney (POA), to determine if POA is valid. You can enter up to 3 POAs. And then select Ok/Submit at the bottom of the form.

Note: The address field has a character limit of 35 and will not give an error message if data entered is over that limit. Please do not enter more than 35 characters in this field.

18. Click on the browse button in the add file box (File Name).
19. Locate the folder with the saved application from Pay.gov, click on the correct file name and click open.
20. Select 8940 for the Document Type.
21. Select the Document Name which will populate based on your Document Type.
22. Check the DLN is typed in correctly and then click on “establish case”. Then click OK on the confirmation pop up message. Make note of the MEDS case number.

(3) Add an attachment to the manual case created in MEDS:

1. Enter MEDS case number into the search box in MEDS, top left corner, then click on the search icon.
2. Open the case by clicking on the yellow folder and select the Documents and then the Disclosable Folders.
3. Click on File and select import. Browse to locate EO Manual Case Creation folder with the saved attachments from Pay.gov.
4. Select the attachment with the Pay.gov ID number for the case.
5. Click next and under Document Type select other and submit.

3.45.1.4.2.7
(01-01-2024)
**Rejecting EO
Applications**

- (4) Enter the Pay.gov Tracking ID and MEDS case number to the Manual Case Creation spreadsheet. Send the spreadsheet daily to the BSP:SPP Analyst.

- (1) Organizations submitting an incomplete request for a determination letter will have their form returned to them along with any user fee payment they submitted.

Note: CAMCSD processes EO rejected applications within six (6) workdays from the date received at CAMCSD. The six (6) workday turnaround includes assignment of Employer Identification Numbers (EIN) (when necessary) and entering of data on appropriate system LINUS.

- (2) Reject the application and/or user fee for the following reasons:

- a. **Obsolete, Missing or Substantially Incomplete Forms:** If an applicant submits an obsolete version of the form, if a required form is not submitted, or if a substantial number of pages are missing from the form, the application will be returned as incomplete.

Example: If the organization only submits page 1, this will be returned. For current version of the Form 1028, see IRM 3.45.1.4.2.8, Obsolete EO Applications Revision Dates.

- b. Form 1023, Form 1023-EZ, Form 1024, Form 1024-A and Form 8940 paper version return to the filer.
- c. **User Fee:**
If the Form 1028 is submitted with a user fee other than \$600, the application will be returned as incomplete. Reject application and return user fee check.
- d. **Signature:**
If the application is not signed, the application will be returned as incomplete.

- (3) Once all needed items have been identified, complete a Correspondence Action Sheet (CAS) for Letter 5530C as follows:

- a. Check only **ONE** box in the first section to indicate which form the organization submitted
- b. Check box **F** if the form submitted is obsolete or no form was submitted
- c. Check box **G** if the user fee is incorrect
- d. Check box **H** if there is a missing signature

- (4) Enter the information into LINUS as a non-remit application using the most appropriate "returned" indicator.

- (5) Prepare the rejected package as follows:

- a. Staple the check to the front of the application package allowing the filer's address to show.
- b. Staple the Correspondence Action Sheet CAS to the front of the rejected package and place entire package in the correspondence bucket in TE/GE area.
- c. Ship to EO R&A Adjustments Unit in Cincinnati at FOB MS 6403 through Interoffice mail daily.

3.45.1.4.2.8
(01-01-2024)
**Obsolete EO
Applications Revision
Dates**

- (1) EO Division has approved returning EO applications if filed on an obsolete revision. The table below provides the valid version. Consider all other revisions as obsolete and process them as obsolete forms.

Form	Purpose of Form	Valid Revision Date
Form 8718	User Fee Form Note: If we receive an application with invalid revision, CAMCSD prepares valid revision.	3/2018
Form 1028	Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code	9/2006

- (2) Obsolete applications and old revisions should be rejected and returned to the filers as incomplete.

3.45.1.4.2.9
(01-01-2026)
**Sorting Expedite for
Paper Applications**

- (1) Process EP/EO applications that request expedited processing, and meet criteria within two (2) workdays. Process all special expedites, such as applications as a result of a disaster according to time frames given in specified disaster procedures.
- (2) When processing an expedite application through MEDS:
- Batch it separately from other applications.
 - Place a hard copy package in pink folder.
 - Place the expedite letter behind the "Other Document Control Sheet" as the first document during Doc Prep.
 - Make an annotation during Doc Prep to identify to process the application as an expedite. Refer to expedite indicators for MEDS.
 - Set priority at the time of scanning at "1".
 - Capture the expedite indicator during Data Completion and verify it during Data Verification.
- (3) Requests for expedited treatment of an application must be in writing and provide a compelling reason why the case should be worked ahead of other applications. Generally, we'll grant expedited treatment if the application has a grant pending and the failure to secure the grant may have an adverse impact on the organization's ability to continue operations.
- (4) EO applications requesting expedite processing won't qualify as an expedite if:
- Filed on an invalid version
 - Submitted as a non-remit application
 - Received with an insufficient user fee

- (5) Treat as an expedite application if the application states the newly created organization's purpose is to provide disaster relief to victims of emergencies such as flood and hurricanes.

3.45.1.4.3
(06-27-2024)

**EP Application with
Remit Form 5310-A**

- (1) The following application is filed for EP:

Form	Description
Form 5310-A	Notice of Plan Merger or Consolidation, Spin-off, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Line of Business

- (2) Make sure that all applications received in the same envelope or identified in the mail room as applications that came in together stay together. These applications **must** stay together.
- (3) Form 8717 must include:
- Line 1 - Name of plan sponsor
Note: If two entity names are listed on the "Sponsors' Name Line", research IDRS to find the correct sponsor's name.
 - Line 2 - Sponsor's employer identification number (EIN)
 - Line 3 - Plan Number
 - Line 4 - Plan Name
 - Line 5 - appropriate indicator box
- (4) If missing any of the information, the employee sorting fills in the missing information.

Note: Make ALL approved edits in "RED". Make no other edits on the document.

- (5) When the required info is missing:

Required Field	If missing	If found	If not on application or within package
Name of plan sponsor	research application for name of plan sponsor	write the info in "RED" on the Form 8717.	research IDRS to find the correct sponsor's name
Sponsor's employer identification number (EIN)	search through the remainder of the application for a valid EIN.	verify the EIN via IDRS and write the EIN in "RED" on the application and the Form 8717.	put the entire application package in the Entity basket for IDRS research.
Plan Name	search on the application for the plan name	write the info in "RED" on the Form 8717.	edit the info in red on the application and the Form 8717 as "PLAN"
Plan Number	search on the application for the plan number	write the info in "RED" on the Form 8717.	edit the info in red on the application and the Form 8717 as "999"

- (6) Verify the employer identification number (EIN) is present and valid, (i.e. 9 digit number).
- Verify the EIN is the same as on the application. If not, place application in the Entity Basket for additional research.
 - If you find Form SS-4 within the application package, place it on the top of the package before placing it in the Entity basket.
 - Thumb through the application package. Check for other applications or remittances.

(7) Verify the check is payable to United States Treasury.

(8) Write the money amount in the top right corner of the Form 8717.

Note: We may receive a “multi” (multiple remittances used for paying one fee) or a “split” (one remittance used for paying fees on multiple applications).

(9) If we receive a multi or split, make a notation in the upper left hand corner of the 8717, showing the number of checks and the total fee received.

Note: M-N (M= multi, N= number of checks received).

Note: Omit the dollar sign, decimal following zeros when writing dollar amounts, (e.g., write \$250.00 as 250).

Exception: Annotate cents when actual cent amount is received, (e.g., write \$250.75 as 250.75).

(10) See table below for additional required editing on the Form 8717:

If Transaction Type	Then notate as	Description
Multi	M-nn	When more than one payment submission is attached
Split	S-nn	When payment submission is split between applications
Memo Entry	ME	When payment submissions are processed at another campus and application is processed at CAMCSD

- (11) If EP Determination processing returns an EP application to the filer and we receive it from the filer again, process the application as a new application.
- Circle out all prior DLNs, postmark dates, and received dates.
Note: Don't cross them out; for audit purposes the prior DLN must be available to view.
 - Circle out all prior annotations of prior user fees.

- Stamp and process the application with a new DLN.

(12) Organize the application package documents:

1. Form 8717
2. Application
3. Form 8821 or Form 2848, if applicable
4. Cover Letter

(13) **Tear down** the envelope, leaving only the front of the envelope attached to the application package.

Note: The portion of the envelope remaining must show the postmark or other shipment date.

(14) Verify all necessary items were properly stamped.

(15) Band application in packs of five (5). The count of 5 is just a general rule. More or less can be a batch with no impact to the filer.

Note: DON'T mix form types unless they came in together.

(16) Attach Orange Batch Ticket to front of pack.

(17) The Batch Ticket contains:

- a. Appropriate form number W/R
- b. Rec Date
- c. Vol XX
- d. Employee Initial

3.45.1.4.3.1
(06-27-2024)

Form 4461(Pay.gov)

(1) Form 4461 is filed electronically through the *Pay.gov* website. If received by mail, return to the filer. See IRM 3.45.1.4.3.10, Rejecting EP Applications. Campus Support will manually create the User Fee Case in TRAC. See IRM 3.45.1.16.1, Form 4461 Series User Fee Case Creation.

3.45.1.4.3.2
(06-27-2024)

Form 4461-A (Pay.gov)

(1) Form 4461-A is filed electronically through the *Pay.gov* website. If received by mail, return to the filer. See IRM 3.45.1.4.3.10, Rejecting EP Applications. Campus Support will manually create the User Fee portion in TRAC. See IRM 3.45.1.16.1, Form 4461 Series User Fee Case Creation.

3.45.1.4.3.3
(06-27-2024)

Form 4461-B (Pay.gov)

(1) Form 4461-B is filed electronically through the *Pay.gov* website. If received by mail, return to the filer. See IRM 3.45.1.4.3.10, Rejecting EP Applications. Campus Support will manually create the User Fee portion in TRAC. See IRM 3.45.1.16.1, Form 4461 Series User Fee Case Creation.

3.45.1.4.3.4
(06-27-2024)

Form 4461-C (Pay.gov)

(1) Form 4461-C is filed electronically through the *Pay.gov* website. If received by mail, return to the filer. See IRM 3.45.1.4.3.10, Rejecting EP Applications. Campus Support will manually create the User Fee portion in TRAC. See IRM 3.45.1.16.1, Form 4461 Series User Fee Case Creation.

3.45.1.4.3.5
(01-01-2026)
Form 5300 (Pay.gov)

- (1) Form 5300 is filed electronically through the *Pay.gov* website. If received by mail, return to the filer. See IRM 3.45.1.4.3.10, Rejecting EP Applications. This form does not process electronically from *pay.gov* to MEDS directly. Campus Support will manually create the case in MEDS using the EP Manual Case Creation Instructions. See IRM 3.45.1.4.3.9, EP Manual Case Creation.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Download *Pay.gov* Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.3.6
(01-01-2026)
Form 5307 (Pay.gov)

- (1) Form 5307 is filed electronically through the *Pay.gov* website. If received by mail, return to the filer. See IRM 3.45.1.4.3.10, Rejecting EP Applications. This form does not process electronically from *pay.gov* to MEDS directly. Campus Support will manually create the case in MEDS using the EP Manual Case Creation Instructions. See IRM 3.45.1.4.3.9, EP Manual Case Creation.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Download *Pay.gov* Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.3.7
(01-01-2026)
Form 5310 (Pay.gov)

- (1) Form 5310 is filed electronically through the *Pay.gov* website. If received by mail, return to the filer. See IRM 3.45.1.4.3.10, Rejecting EP Applications. This form does not process electronically from *Pay.gov* to MEDS directly. Campus Support will manually create the case in MEDS using the EP Manual Case Creation Instructions, see IRM 3.45.1.4.3.9, EP Manual Case Creation.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Downloading *Pay.gov* Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.3.8
(01-01-2026)
Form 5316 (Pay.gov)

- (1) Form 5316 is filed electronically through the *Pay.gov* website. If received by mail, return to the filer. See IRM 3.45.1.4.3.10, Rejecting EP Applications. This form does not process electronically from *pay.gov* to MEDS directly. Campus Support will manually create the case in MEDS using the EP Manual Case Creation Instructions. See IRM 3.45.1.4.3.9, EP Manual Case Creation.
- (2) Filers pay the user fee through *Pay.gov*, which downloads to LINUS as outlined in IRM 3.45.1.17.1, Download *Pay.gov* Transactions. The user fee payments are identifiable in LINUS by a DLN beginning with 26.

3.45.1.4.3.9
(01-01-2023)
EP Manual Case Creation

- (1) Create a folder on your desktop labeled EP Manual Case Creation. You only need to create the folder the first time you start manually creating cases.
- (2) Log on to *Pay.gov* using your PIV Card.
 1. Click on Reports.
 2. Click on Collection Search Download.
 3. Enter the date using the day before.

Example: If today is 12/2/2025 enter 12/1/2025. On Monday's enter Friday, Saturday and Sunday dates.

4. Select the form you will be creating from the drop down menu in the application selection box.

Example: If you are manually created Form 5310, select 5310 from the list.

5. Payment Type leave as any and Collection Status leave blank.
6. Select Download CSV File for Detail results.
7. Click on the drop down menu next to Save and select Save As.
8. Save file using Manual Case Creation Pay.gov MM/DD/YYYY (date used to pull the report) to the EP Manual Case Creation folder you have created on your desktop. File saves as an excel document.

- (3) Click on the Reports tab in Pay.gov to take you back to the list of reports.

- (4) Click on Forms Search Query.

- (5) Open the Excel Document saved in your folder.

- (6) Locate the Pay.gov Tracking ID number for all cases showing Settled or Success under the Collection Status.

Note: Do not create a manual case for cases with any other status showing in the Collection Status.

- (7) Enter the Pay.gov Tracking ID from the excel document in the Pay.gov Tracking ID (Optional) box and click Run Report.

- (8) On the results page click on the Pay.gov Tracking ID to open the application and obtain the EIN. Save the document using the name control and Pay.gov Tracking ID number and application in the EP Manual Case Creation folder.

Example: JANE 26PLPPHL Application.

- (9) Click on View Attachment and save using the name control, Pay.gov Tracking ID and attachment in the EP Manual Case Creation folder.

Example: JANE 26PLPPHL Attachment.

- (10) Use the EIN from the application to locate the DLN in LINUS. If there are multiple payments, use the DLN associated with the fee dated using the application submission date
- (11) For no remit cases, request a non-remit DLN from the lead or manager.
- (12) Log on to *MEDS* to create the manual case and upload the application and any attachments.
- (13) Click on file and select EP Create Manual Case from the menu.
- (14) Enter all applicable fields, nearly all fields need to be completed.
 1. Enter the Application Name and In Care Of, if applicable.
 2. Enter EIN found on the application and confirm EIN.
 3. Enter the DLN found in LINUS and confirm DLN.
 4. Select the Form Number from the drop down menu per the application saved from Pay.gov and enter Form Version (MMYY), found on the 1st page of the application.
 5. Enter the Plan Name and Plan Number from the application.

6. Select the Request Type, found on the application.
 7. Enter the Postmark and Received Date found in LINUS.
 8. Enter the Name Control.
 9. Enter the Mailing Address, City, State and Zip Code found on the application.
 10. Enter Foreign Address, if applicable.
 11. Select the Expedite Reason Code 000 from the drop down menu.
 12. Select 11 for Case Grade.
 13. Enter User Fee amount found in LINUS, if applicable. .
- (15) Add valid POA(s) if Form 2848 is included with submission. Enter the information provided on Form 2848 following the guidelines found in IRM 3.45.1.19, Power of Attorney (POA), to determine if POA is valid. You can enter up to 3 POAs. And then select Ok/Submit at the bottom of the form.
- Note:** The Address field has a character limit of 35 and will not give an error message if data entered is over that limit. Please do not enter more than 35 characters in this field.
- (16) Click on the browse button in the add file box.
- (17) Locate the folder with the saved application from Pay.gov, click on the correct file name and click open.
- (18) Select application form and related forms or attachments for the document type in the drop down list.
- (19) Select Document Name will populate based on your selection.
- (20) Check the DLN is typed in correctly and then click on establish case and then click OK on the confirmation pop up message. Make note of the MEDS case number.
- (21) Add an attachments to the manual case created on MEDS.
1. Enter MEDS case number into the search box in MEDS, top left corner, then click the search icon.
 2. Open the case by clicking on the yellow folder and select the Documents and then the Disclosable Folders.
 3. Click on File and select import. Browse to locate EP Manual Case Creation folder with the saved attachments from Pay.gov.
 4. Select the attachment with the Pay.gov ID number for the case.
 5. Click next and under Document Type select other and submit.
- (22) Repeat process until all applications and attachments on report have been created and uploaded to MEDS.
- (23) Enter the Pay.gov Tracking ID and MEDS case number to the Manual Case Creation spreadsheet and send the spreadsheet daily to the BSP:SPP Analyst.

3.45.1.4.3.10 (01-01-2026) Rejecting EP Applications

- (1) Reject the application and/or user fee for the following reasons:
 - a. Form 5300, Form 5307, Form 5310, Form 5316, and Form 4416 series paper versions.

Exception: Form 4461, 4461-A and 4461-C we accept a paper version for the \$32,000 user fee for the lead plan single document plan.

- (2) Stamp the paper application with a non remit DLN and trace ID number if a user fee was submitted.
- (3) Complete an EP Determinations Incomplete Applications Form Sheet:
 - a. Check only **ONE** box in the first section to indicate which form the organization submitted.
 - b. Check User Fee box if payment included and notate check number and amount.
 - c. Notate Taxpayer EIN.
 - d. Initial form.
- (4) Do not enter the information into LINUS.

Note: LINUS does not have a returned or reject option for EP.

- (5) Prepare the rejected package as follows:
 - a. Staple the check to the front of the application package allowing the filer's address to show.
 - b. Staple the EP Determinations Incomplete Applications Form Sheet to the front of the rejected package and place entire package in the correspondence bucket in TE/GE area.
 - c. Ship to EP R&A in Cincinnati FOB MS 6403, Attention: Shared Administrative Associate, through Interoffice mail daily.

3.45.1.4.4
(06-27-2024)

**Sorting Form 5310-A if
processed through
Legacy**

- (1) This form notifies the IRS of plans involved in mergers, consolidations, transferring of assets, or acting as Qualified Separate Lines of Businesses (QSLB). They usually submit more than one Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business. Float forms to the top for processing and the other form to the back of the first. Form 8717 is **not** applicable for a Form 5310-A because there is no user fee involved.

Note: If remittance is received with Form 5310-A, it may be a penalty payment. The check should be sent to Manual Deposit for processing to NMF. Form 3244, Payment Posting Voucher and Form 5734, Non-Master File Assessment Voucher, must accompany the check and Form 5310-A. Contact the BSP:SPP:Analyst for completion of the forms.

- a. Determine the surviving plan by reviewing all of the attachments and the cover letter.
- b. Place the Form 5310-A with the surviving plan on line 4a on top.
- c. Highlight the surviving plan (if unable to determine, highlight the plan on line 4a).
- d. Staple Form 5310-A showing the reversal of the consolidation or merger (surviving plan on line 6c) to the back of the Form 5310-A containing the surviving plan on line 3a.
- e. Flag the Power of Attorney Form 2848, Power of Attorney and Declaration of Representative or Form 8821, Tax Information Authorization (if the sponsor's name is the same as the Form 5310-A on the top and plan number is the same as the surviving plan).

- f. Verify proper date stamping of all documents.
- g. Band together all of the above documents.

Note: For QSLB omit b, c, d, and e procedures.

3.45.1.4.4.1
(01-01-2025)
**Sorting Miscellaneous
Correspondence
Non-Remit**

- (1) Miscellaneous “Non-Remit” correspondence includes:

- Memo entry applications with accompanying Form 2221.
Note: Memo Entries will always be processed as “with remit”
- An EP or EO application without page 1 included.
- An EP Group Trust Request, processed as described in Sorting Form 5316.
- A Volume Submitter Specimen Plan.
- Correspondence required to be routed to Tax Payer Assistance (TPA).
- An interested party letter.
- Correspondence required to be routed to the Volume Submitter Coordinator.
- An answer to IRS TE/GE request for additional info addressed to a specific revenue agent.
- Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation, route to EO Entity, M/S 6052, Ogden, Utah if received separate from an application.
- Form 2424, Account Adjustment Voucher.
- Misrouted correspondence not pertaining to TE/GE.

- (2) Stamp all correspondence with the CAMCSD date stamp.

Note: This provides the date of correspondence receipt within the unit.

3.45.1.4.5
(01-01-2024)
**Processing TE/GE
Misdirected
Correspondence**

- (1) Route this correspondence in an interagency envelope through interoffice mail to:

TE/GE Processing Section
Attention: Correspondence Unit
FOB Room 6403

- (2) The table below lists the types of loose correspondence to route.

Request for:
Status <ul style="list-style-type: none"> • Expedite (no application enclosed) • Amendments • Terminations • Name and address changes • Copies of determination letters • Termination of private foundation status
Form 8718 with no check or application
POA forms with no application
Schedule A with no check
Undeliverable Acknowledgment Letters
Advance rulings with no financial info

- (3) Stamp all correspondence with the CAMCSD date stamp.

Note: This provides the date of correspondence receipt within the unit.

3.45.1.4.6
(01-01-2024)

Processing Interested Party Letters

- (1) When a member of a pension plan writes to the IRS to voice concerns regarding the plan, we call it an "Interested Party Letter".
- (2) Forward all Interested Party Letters through interoffice mail to:
EP Determinations
Attention: Customer Service Manager
FOB Room 6403

3.45.1.4.7
(01-01-2023)

Correspondence Received through Interoffice Mail Process

- (1) Interoffice correspondence comes via Forms 3210. Complete the Form 3210 "Acknowledgment" receipt and return copy to originator, if two copies are provided, Acknowledgment and File copies. See IRM 3.45.1.11.12, Form 3210 - Document Transmittal.
- (2) Stamp all correspondence with the R&C EO/EP Determination User Fee Unit's date stamp.

Note: This provides the date of correspondence receipt within the unit.

- (3) The received date entered in the MEDS system for remit/non-remit interoffice correspondence that is processed as an ADF package is the date of package receipt within the EP/EO Determination User Fee Unit.
- (4) The received date entered in LINUS for remit interoffice correspondence is the first IRS received date. The IRS received date is provided on the Form 3210.

3.45.1.5
(01-01-2023)

Case Assembly of EP/EO Determination Letter Applications

- (1) This section provides case assembly procedures for all determination letter applications. These occur as part of the second sort function.

3.45.1.5.1

(01-01-2024)

Application With Remit (W/R) & Non-Remit (N/R)

- (1) Application with Form 8717 or 8718:
- (2) Ensure the check is payable to **United States Treasury**. Stamp checks payable to **IRS** with **United States Treasury**.
- (3) Associate the EP applications for Legacy:
 - Form 8717
 - Application form
 - Power of Attorney authorization(s)
 - Cover Letter or taxpayer correspondence
 - All remaining contents at the back of the package
 - Bind application together
 - Sort the applications by the form number, with remit or non-remit
 - Route applications to the TE/GE CAMCSD daily.
- (4) Associate the EO Application:
 - a. Form 8718
 - b. Application form
 - c. Power of Attorney authorization
 - d. Cover Letter or taxpayer correspondence
 - e. All remaining contents at the back of the package
 - f. Bind application together
 - g. Sort the applications by the form number, with remit or non-remit
 - h. Route applications to the TE/GE CAMCSD daily.

Note: If we receive any tax returns with the application, detach them and send to OSPC at M/S 6054 for processing. No data must be captured.

- (5) Form 1023, Form 1023-EZ, Form 1024, Form 1024-A, and Form 8940 if received by mail, reject the paper version back to the filer, see IRM 3.45.1.4.2.7, Rejecting EO Applications.

3.45.1.5.2

(01-01-2024)

EO Applications Without a Form 8718

- (1) If the Form 8718 isn't attached, prepare the form and attach the payment.
- (2) Form 8718 is required for Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code.
- (3) Form 8718 must include:
 - Line 1 - Name of the organization "1a" of the application
 - Organization's employer identification number (EIN), line "2" of the application

Note: IRS prepared Form 8717, stamp for Form 8718 with "Prepared by IRS".

3.45.1.6

(01-01-2023)

Payment Processing - EP/EO Determination User Fees

- (1) This section contains procedures for perfecting documents and processing various types of payments received within the TEGE CAMCSD. For additional info see IRM 3.8.45, Manual Deposit Process.
- (2) Process through LINUS all are EP/EO Determination user fees with the exception of those received for the Volume submitters and Technical letter rulings applications which are processed in TRAC.

- (3) The postmark date of the original application determines the user fee split and the amount of valid user fee.
- (4) Daily reconcile and deposit user fees for timely processing.
- (5) Deposit EP/EO user fees in:
 - 20-2411 - Treasury Account
 - 5432.5 - IRS Account

3.45.1.6.1 (01-01-2023)

Payment Perfection

- (1) The Payment Perfection function within the Deposit Activity performs analysis and research on remittances and returns/documents requiring additional preparation before depositing money. They also code or edit for other functional areas to ensure all taxpayer info is available to credit taxpayer's accounts.
- (2) Before sending payments/documents to Payment Perfection, do "**complete**" research to confirm a lack of information available to establish an account or apply the monies to LINUS.
- (3) Review each source document to verify:
 - a. Unavailable info for application to process remittance,
 - b. Inability to call.

Note: Call the applicant only with management approval.
- (4) Research using the following IDRS command codes to apply the payment accurately. For additional codes and information refer to IRM 3.8.45, Manual Deposit Process, and to Document 6209, IRS Processing Codes and Information .
 - NAME, "E or B- for a BMF EIN"
 - ENMOD
 - INOLE - various definers available
 - BMFOL - various definers available
- (5) Return the incomplete application to the filer using the instructions for IRM 3.45.1.4.2.7, Rejecting EO Applications. Do not include payments sent to Payment Perfection on the TE/GE Inventory Report.
- (6) If we receive a 4663 letter with remittance, send to the Payment Perfection function for processing as an EP delinquency penalty MFT 74 TC 160.

3.45.1.6.2 (01-01-2023)

Remittance Perfection

- (1) Types of possible remittances the IRS may receive include:
 - a. Personal Check
 - b. Money Order
 - c. Cashier Check
 - d. Business Check
 - e. Certified Check
 - f. Voucher Check
 - g. Treasury Check
 - h. Draft/Postcard Type Check
 - i. Irregular Checks
- (2) Over stamp all Payee lines with "United States Treasury" on payee line for:

PAYEE:	ACCEPT/REJECT:	OVERSTAMP/ ENDORSE:
Internal Revenue Service	Accept	No
United States Treasury	Accept	No
U.S. Treasury	Accept	No
Department of the Treasury	Accept	No
IRS	Accept	Over stamp
Director (or Commissioner) of Internal Revenue	Accept	Over stamp
Department of Treasury	Accept	Over stamp
Estimated Tax	Accept	Over stamp
Federal Tax Deposit	Note: FTD payments not accepted since 2010. (REG-153340-09)	
Social Security Administration (or SSA)	Accept only if received with SSA Form 4511	Over stamp
FICA	Accept	Over stamp
Blank	Accept	Over stamp
Other U.S. Government Agency	Accept	Over stamp
Federal Reserve Bank (or other bank)	Accept if clearly intended for tax payment	Over stamp
Taxpayer (personal check or money order)	Accept if taxpayer has endorsed. Reject if taxpayer has not endorsed.	Over stamp and Endorse "For Deposit Only-United States Treasury" below the last endorsement
Taxpayer—IRS Refund Check	Depository: Don't process returned refund checks. Treat the refund check, document(s) and any additional remittances as unprocessable.	

PAYEE:	ACCEPT/REJECT:	OVERSTAMP/ ENDORSE:
Third Party	Reject unless third party has endorsed. If third party has endorsed the check over to the taxpayer, the taxpayer must also have endorsed.	Endorse "For Deposit Only-United States Treasury" below last endorsement.
Variations of any agency or department of the United States Government should be construed to be a payment to the United States Government.	Accept	Over stamp
State Agency or Franchise Tax Board	Accept if the money amount matches the federal document.	Over stamp

3.45.1.6.3
(01-01-2024)
**Remittance Not Payable
to United States
Treasury**

- (1) If not payable to the United States Treasury or one of the acceptable payees, reject the remittance to the taxpayer with an explanation of an unacceptable payment.
- (2) If not intended as payment for accompanying return/document, process return/document as "non-remittance." Reject remittance to taxpayer with an explanation of unacceptable payment.
- (3) If neither remittance nor return/document are for IRS, reject to have EO R&A send Letter 5530, Returning Incomplete Determination Letter Request IRM 3.45.1.4.2.7, Rejecting EO Applications.
- (4) To process EP applications:

Exception: Form 5300, 5307, 5310 and Form 5316 applications are rejected. See IRM 3.45.1.4.3.10, Rejecting EP Applications.

- a. Write "0" in the money amount field in the upper right corner of the Form 8717/8718
- b. Flag the POA and application

Note: Don't flag the Form 5307 application or POA attached.

- c. Give application a Non-Remit DLN and return to technician
- d. Make a copy of the Form 8717/8718, check and the first page of the application, mark all documents with "COPY"
- e. File copy of check, Form 8717/8718, first page of application and a copy of the letter sent to the filer in the appropriate file within the Determination Deposit Unit.

Note: This provides backup that we returned the check to the filer.

f. Input the application on LINUS as a Non-Remit

3.45.1.6.4
(01-01-2023)
**Cash Remittances via
OTCnet**

- (1) Occasionally, taxpayers send cash through the mail for payment of user fees.
- (2) If the cash is U.S. currency less than \$5000, deposit on Thursdays using OTCnet. If more than \$5000, include with the next scheduled daily deposit.
- (3) Use BBTS to manually generate the Trace ID number for cash remittances, using the Offline Trace ID Generation window in the Manual Deposit Screen and input to OTCnet.
- (4) Follow normal “sorting” procedures
 - Input the money amount field on Form 8717/8718. Notate “Cash” to the left of the money amount.
 - Have case numbered, a Trace ID assigned and then returned to you.
 - Input as a remittance document.
 - Notate on the numbering sheet that the payment is cash.
 - Follow procedures per form for data input to LINUS.
 - Check the “Foreign” box in LINUS.
- (5) Prepare the deposit ticket.
- (6) For the Financial Institution:
 - Select Agency - TE/GE
 - Trace ID#
 - List the money amount accounting symbols
 - Save for approval and give to management
 - Management submits a deposit ticket through OTCnet and gives a copy to the tech.
- (7) Complete Form 784, Recapitulation of Remittances, with:
 - Service Center - OSPC
 - Name of Director - Current director’s name
 - For deposit with the current day
 - Deposit date – Current date
 - List money amount and notate as “Cash payment”
 - Fill in bottom of form with correct money amount
 - Initial Form 784
- (8) Complete Form 1963, Collection Register, with:
 - District Office/Service Center - OSPC
 - Area Office - Leave blank
 - CD number
 - Schedule number - Schedule number signed out for the deposit
 - Date prepared – Current date
 - List DLN of the document associated with the remittance
 - List the money amount and the accounting symbol
- (9) Complete Form 2221, Schedule of Collections with:

- Depositor's Office and location: Ogden Service Center, Ogden, UT 84404
 - Name and location of Depository:
 - Agency Station Code: 20-09-2900-3
 - Deposit Ticket Number:
 - Date of Deposit Ticket: Current date (Thursday)
 - Postmark of source document:
 - DLN
 - Name of Remitter : Taxpayer's Name
 - Purpose for which collection was received: user fee
 - Cash amount:
 - Accounting Symbol of fund to be credited: Split money between Treasury account and IRS account.
 - Cash total
 - Employee signature and title
- (10) After completing all paperwork, separate into two packages. Deliver one package to Accounting. The second package is a file copy held in the TE/GE unit.
- (11) Take the OTCnet approval sheet, deposit ticket, first copy of Form 784 along with the cash deposit to Manual Deposit by daily deadline for Thursday's deposit. Prepare a Form 3210 listing the info transmitted and have Manual Deposit initial the Form 3210 Acknowledgment copy.

3.45.1.6.5
(01-01-2023)

Unacceptable Payments

- (1) Unacceptable Payments are items that the Federal Reserve Bank won't accept as payment. Return the check to the taxpayer: Stamp the check non-negotiable and return to the filer using letter 2689.
- (2) If you identify Unacceptable Payments, refer to IRM 3.8.45, Manual Deposit Activity, for additional info.

3.45.1.6.6
(01-01-2023)

**Foreign Check
Remittances OTCnet**

- (1) Remittances drawn on foreign banks payable in U.S. dollars through U.S. banks must have U.S bank's routing symbol printed in MICR ink in the lower left corner of the check and have a nine digit routing number for processing with the regular deposits. If the routing symbol is missing, process manually per IRM 3.8.45, Manual Deposit Activity

Note: If the Bank routing symbol and the nine digit routing number are missing from the check, but the routing symbol and routing number are written on the check or provided, the MICR routing information can be printed on the check and processed with the regular deposit.

Note: Postal money orders received from the following countries can be processed domestically through the regular deposit with a routing number of 000008002.

Antigua and Barbuda	Japan
Bahamas	Montserrat
Barbados	Peru
Belize	St. Kitts

British Virgin Islands	St. Lucia
Dominica (Windward Islands) "Advice and Pay to" Copies	St. Vincent

- (2) All remittance drawn on foreign banks with no United States bank routing symbols payable in foreign currency or United States Dollars (USD) should be deposited through Bank of America. These remittances are classified as either **supported** or **unsupported** by Bank of America.
 - a. **Supported**- Any remittance listed as one of the 25 countries/currencies in the OTCnet **Country of Deposit** drop down menu and also as listed in IRM Exhibit 3.45.1-3, Foreign Countries Codes.
 - b. **Unsupported** - Any remittance **not** listed as one of the 25 countries/currencies in the OTCnet **Country of Deposit** drop down menu and should be considered **Other** in the OTCnet Country of Deposit drop down menu.
 - c. When selecting the appropriate country of deposit in OTCnet for "supported" foreign remittances not in USD, the current exchange rate will systemically be displayed in Box 4 of the deposit ticket. These remittances are considered **Cash Letter** items by Bank of America and the IRS should receive a provisional credit from Bank of America.
 - d. **Cash Letter** items should be confirmed within one week. Follow up with Bank of America must be performed if the deposit has not been confirmed in OTCnet within one week of the deposit date. When selecting **Other** for unsupported foreign remittances or supported foreign remittances in USD, these remittances are considered **Collection** items by Bank of America (exception Canadian checks in USD and certain Great Britain checks in USD, they are considered **Cash Letter** items).
 - e. "Collection" items do not receive a provisional credit and will not be confirmed in OTCnet until funds have been collected from the taxpayer's bank. This process may take from 6 to 8 weeks. Follow up on these items should be performed if they are not confirmed within six weeks.
 - f. Contact Karen Dolores, Bank of America Customer Service at 888-715-1000 Ext. 21600 for follow up inquiries.
- (3) Use BBTS to manually generate the Trace ID number for foreign remittances drawn on foreign banks, using the Offline Trace ID Generation window in the Manual Deposit Screen and input to OTCnet.
- (4) Process remittances payable in U.S. Dollars, drawn on foreign banks, and received with tax returns or documents:
 - a. Follow normal "sorting" procedures.

Note: Foreign checks are not processed on Friday by Manual deposit.

 - b. Put "0" in the money field on Form 8717/8718
 - c. Place cover note behind the Other separator sheet and notate **Foreign Check - DO NOT CLOSE until money verified**. Fill out batch card and place on front of folder.
 - d. Have case numbered, a Trace ID assigned and then returned to you.
 - e. Scan as a MEDS non-remit document

- f. Notate on the numbering sheet the check is foreign
 - g. Follow procedures per form for data input to LINUS
 - h. **DO NOT** mark the "Foreign Check" box on the LINUS transaction screen.
- (5) After input to LINUS, make 2 copies of the Form 8717/8718, the 1st page of the application, and the check. Flag the copy of the 1st page of the application with the copy of the check to the back.
- (6) After completing all paperwork, separate into two accounting packages. Clip the two packages and the two sets of copies (application and check), copy of on line submission obtained through OTCnet together and hold in suspense file until receipt of confirmed deposit ticket with money conversion report through OTCnet. Scan non-remit document and continue processing.
- (7) To complete processing:
 - a. Encode the check
 - b. A Bank of America deposit ticket must be used.
 - c. Write on top of the encoding tape, "EO or EP foreign check "
- (8) Through OTCnet, prepare the CD:
 1. Select Foreign Currency Check
 2. Date
 3. Cincinnati Service Ctr
 4. U.S. Dollar (The current exchange rate will systemically be displayed in Box 4 of the deposit ticket)
 5. Amount
- (9) For the Financial Institute - Select **Bank of America-XXXXXXX-XXXXXXX465**
 1. Select Agency - TE/GE
 2. Trace ID#
 3. List the money amount accounting symbols
 4. Save for approval and give to management
 5. Management submits a deposit ticket through OTCnet and gives a copy to the tech.
- (10) Assign a schedule number and CD number from the schedule book and complete Form 2221 with:
 - a. Block 1 - Schedule number
 - b. Block 2 - Cincinnati Center, Florence, KY
 - c. Block 3 - Bank of America
 - d. Block 4 - 20-09-1700-3
 - e. Block 9 - Leave blank
 - f. Column a - Use the received date on application
 - g. Column b - Leave blank
 - h. Column c - Applicant's name from pg 1 of application
 - i. Column d - User Fee
 - j. Column e - Money amount - split EO user fee accordingly
 - k. Column f - Appropriate accounting symbol
 - l. Block 7 - Total money amount from column e
 - m. Block 8 - Signature

- (11) Complete Form 784, Recapitulation of Remittances, with:

- a. Service Center - OSPC
 - b. Name of Director - Current director's name
 - c. For deposit with - Bank of America
 - d. Deposit date - Current date
 - e. List check amount and notate as "EO or EP Foreign Check "
 - f. Fill in bottom of form with correct money amount
 - g. Initial Form 784
- (12) Complete Form 1963, Collection Register, with:
- a. District Office/Service Center - OSPC
 - b. Area Office - Leave blank
 - c. CD Number
 - d. Schedule number - Schedule number assigned for the deposit
 - e. Date prepared
 - f. List DLN of the document associated with the foreign remittance
 - g. Below DLN notate the number of foreign checks (e.g., 1- EO, 1-EP)
 - h. List the money amount and the accounting symbol. If EO, show money separated into correct accounting symbol
- (13) Prepare a Form 3210, listing the check info and have Manual Deposit initial the Form 3210 Acknowledgment copy.
- (14) Take the check, deposit ticket and the 1st copy of the Form 784 to Manual Deposit. Don't put a copy of the encoding tape with the check.
- (15) Receive confirmation through OTCnet.
- (16) When we receive the OTCnet from accounting:
- a. Remove case from the suspense file.
 - b. Print confirmation through OTCnet.
 - c. Cross out the "0" on the money line of the Form 8717/8718 and write the correct money amount.
 - d. To the left of the money notate "Foreign Check".
 - e. Circle out the N/R DLN and have a W/R DLN assigned from the Julian date of the traceID.
 - f. Notate on the numbering sheet "Foreign Check".
 - g. Input into LINUS as ADF.
 - h. The DLN, deposit date and the Trace ID must match.
 - i. Check "Foreign Check" box on the transaction screen.
- Note:** If box isn't checked, the reconciliation for the day's deposit won't balance.
- j. Alert party responsible for reconciliation that you're processing a foreign check and that they need to deliver the extra accounting package.

3.45.1.6.7
(01-01-2023)
**Form 2424 - Account
Adjustment Voucher**

- (1) Form 2424, Account Adjustment Voucher, comes from the RACS Unit. These are user fees misapplied to the filer's IMF or BMF account that should have been applied to their EP/EO exempt letter application. Accounting delivers the complete package, Form 2424 and supporting documentation as soon as they list them on a control document. Retain the copy of the Form 2424 and supporting documentation in the TEGE CAMCSD for one year.

- (2) Credit Form 2424, Account Adjustment Voucher, to the correct account in LINUS within two (2) days of receipt within the unit and process as an “Additional Payment - Memo Entry”; the payment won’t generate out on the Form 2221, Schedule of Collections.
- (3) There is no check received with a Form 2424. We deposited the money during processing and applied to the incorrect account. **Always** process Forms 2424 as a “With Remit” Additional Payment - Memo Entry document.
- (4) There is a two (2) day turnaround for processing the Form 2424 from the time of receipt within the TEGE CAMCSD from Accounting.
- (5) To process the Form 2424 Entry:

Action	If	Then
Research LINUS	Research shows application established	Process as an additional payment - Memo Entry
Research LINUS	Research shows application not established	Contact BSP:SPP Analyst

- (6) The transaction date on the Form 2424 is the date used for the Postmark and Received dates.

Note: The fee split is based on the postmark date of the original submission.

- (7) The dollar amount provided as the debit amount on the Form 2424 is the dollar amount captured in LINUS as the user fee.
- (8) If the user fee split is showing different in LINUS than on the Form 2424:
 - Enter the correct amount in LINUS.
 - In Red ink, annotate the correct split on the Form 2424.
 - Return a corrected copy to the originator via Form 3210, Document Transmittal.
 - On the Form 3210, Document Transmittal, indicate that the split was incorrect and to contact Accounting to correct their records.
 - Keep copy of the corrected Form 2424 and Form 3210 as indicated above within paragraph number one.

3.45.1.6.8
(01-01-2023)
**Form 4830 IDRS
Multi-purpose Posting
Document**

- (1) Form 4830, IDRS Multi-purpose Posting Documents, come from the RACS Unit. These are user fees applied to the unidentified file due to improper identification and should have been applied to their EP/EO Determination letter application. Accounting delivers the complete package, Form 4830, LINUS screen print and supporting documentation as soon as they list them on a control document. Retain the copy of the Form 4830 and supporting documentation in the EP/EO Determination User Fee Manual Deposit Unit for one year.
- (2) Credit Form 4830 to the correct account in LINUS within 2 days of receipt within the unit and process as an “Additional Payment - Memo Entry”; the payment won’t generate out on the Form 2221.

- (3) There is no check received with a Form 4830; we deposited the money during processing and applied to the incorrect account. **Always** process Forms 4830 as a "With Remit" Additional Payment- Memo Entry document.
- (4) There is a two day turnaround for processing the Form 4830 from the time of receipt within the TEGE CAMCSD from Accounting.
- (5) To process the Form 4830 Entry:

Action	If	Then
Research LINUS	Research shows application established	Process as an additional payment - Memo Entry
Research LINUS	Research shows application not established	Contact BSP:SPP Analyst

- (6) The transaction date on the Form 4830 is the date that is used for the Postmark and the Received date.

Note: The fee split is based on the postmark date of the original submission.

- (7) The dollar amount provided as the debit amount on the Form 4830 is the dollar amount captured in LINUS as the user fee.
- (8) If the user fee split is showing different in LINUS than on the Form 4830:
 - Enter the correct amount in LINUS.
 - In Red ink, annotate the correct split on the Form 4830.
 - Return a corrected copy to the originator via Form 3210.
 - On the Form 3210 indicate that the split was incorrect and to contact Accounting to correct their records.
 - Keep copy of the corrected Form 4830 and Form 3210 as indicated above within paragraph number one.

3.45.1.6.9 (01-01-2023) Memo Entries

- (1) Memo Entry Applications come from the RACS Unit. These User Fees were misrouted/mailed to another center. The center deposited the user fee payment per IRM 3.8.45, Manual Deposit Process, and IRM 3.30.123, Processing Timeless: Cycles, Criteria and Critical Dates. Accounting delivers the complete package to the Determination Letter Application Deposit Unit as soon as they list them on a control document. The package includes an original control document and one copy. Retain a copy within the unit and return the original.
- (2) Credit Memo Entries to the correct account in LINUS.
- (3) There is no check received with a Memo Entry. **Always** process Memo Entries as a "With Remit" document through Legacy.
- (4) There is a twelve (12) day turnaround for Accounting. Return the financial info to Accounting as soon as possible to avoid potential backlogs. Journalize the money within the same month of receipt.
- (5) To process the Memo Entries with an application:

- a. Copy Form 2221 and attach it to the case copy **retained** within the CAMCSD. Return the original Form 2221 to Accounting.

Note: Don't attach a copy of Form 2221 to the application.

- b. Copy Form 2158, Credit Transfer Voucher, and retain the copy within the Determination Deposit Unit

- (6) To process the Memo Entry:

Action:	If	Then
Research LINUS	Research shows application established	Process as an additional payment
Research LINUS	Research shows application not established	Process as initial application
Research LINUS	Research shows application not established and only user fee received	Process as an additional payment
Research LINUS	Research shows application established and new application and user fee received	Forward to BSP:SPP Analyst

- (7) After numbering the applications:

- a. On the original and the extra copy of the Form 2221 write the DLN assigned to the case in "red" alongside of the name of the organization.
- b. Run an adding machine tape to show the breakdown of money between 20-2411 and 5432.5 accounting symbols.
- c. Attach the adding machine tape to the original Form 2221.
- d. Attach a copy of the adding machine tape to the extra copy of the Form 2221.
- e. Return the original Form 2221, 2158, and control sheet to the point of contact in Accounting.

- (8) Batch each form type separately. Annotate on BBTS Transmittal that the applications are "MEMO ENTRIES".

- (9) Forward documentation, via Form 3210 for all additional payment Memo Entries to:

Processing Section
Attention: Adjustments Unit
FOB Room 6403

3.45.1.6.10
(01-01-2023)
Money Amounts

- (1) Normally, use the numeric amount on the remittance for processing. There may still be times when the money amount to use is questionable. Use the following table to determine how to process the payment. For additional info refer to IRM 3.8.45, Manual Deposit Process.

If	Then
the numeric amount is legible and matches the written amount	process the payment using the numeric amount.
the numeric and written amounts don't match and the numeric amount matches the source document	process the payment using the numeric amount.
the numeric and written amounts don't match, and the written amount matches the source document	process the payment using the written amount from the remittance, annotating, in pencil the amount used above the remittance date line.
the numeric and written amounts don't match, and neither one matches the source document	process the payment using the written amount from the remittance, annotating in pencil, the amount used above the remittance date line.
the numeric amount is illegible or blank	process the payment using the written amount. Annotate, in pencil, the amount used above the remittance date line.
the written amount is illegible or blank	process the payment using the numeric amount.
the numeric and written amounts are blank	stamp the check non-negotiable and return to the filer using Letter 2689. Process the accompanying form or document as no-remittance.
the numeric and written amounts are illegible OR if a determination can't be made	call taxpayer to determine the remittance amount. Annotate, in pencil, above the remittance date line the amount provided by the taxpayer. If unable to reach the taxpayer by phone, stamp the check non-negotiable and return to taxpayer using Letter 2689. Process the accompanying form or document as no-remittance.

3.45.1.6.11
(01-01-2023)

Additional Payments

- (1) "Additional Payments" are user fees received "after the original application" was received and record shows established in LINUS.
- (2) Additional payments can't be recorded in LINUS as an additional payment if no record established prior.
- (3) If you receive a user fee from the EO Determinations Processing Section and no record is in LINUS:
 - Annotate on the Additional Payment transmittal that no application was received, no record in LINUS and the money was sent to Remittance Perfection for additional research.
 - Return the Additional Payment transmittal to the originator.
 - Route the money to Remittance Perfection for additional research.
- (4) If we receive money from the filer indicating that the money is an additional payment, follow table below for account action.

If	And	Then
money received with correspondence indicating the money is for an additional payment	account established in LINUS as a Legacy case	process payment through legacy as an additional payment.
money received with correspondence indicating the money is for an additional payment (user fee)	account established in LINUS as a MEDS case	process payment through MEDS as an additional payment - AKA Remit ADF package.
money received with only a Form 8717/ 8718	account established in LINUS as a Legacy case	process payment through legacy as an additional payment.
money received with correspondence indicating the money is for an additional payment (user fee)	account " not " established in LINUS	prepare CAS for rejection for EO. EP fees - route to Remittance Perfection.
money received with only a Form 8717/ 8718	account established in LINUS as a MEDS case	process payment through MEDS as an additional payment - AKA- Remit ADF package.
money received with only a Form 8718	account not established in LINUS	prepare CAS for rejection.
money received with only a Form 8717	account not established in LINUS	process as an EP application. Refer to procedures for processing money received with only a Form 8717.

- (5) Additional payments may come with correspondence, an AIS, or just a check. The payments can come directly from the filer or from another IRS office.
- (6) If we receive a check and application through interoffice mail from EO R&A at the FOB and LINUS research shows the account was established in LINUS as a Legacy or MEDS case, process as directed on accompanying Form 3210 or user fee transmittal.

Note: Don't delete any entity info already in LINUS when entering additional payment info.

Additional payments processed through Legacy don't roll to MEDS.

- (7) Additional payments processed through MEDS are uploaded and processed through MEDS as a Remit ADF package using the AIS document.
- (8) All additional payments must be researched on LINUS for the original application postmark date. The application's original postmark determines the split of the additional payment.
- (9) The IRS received date captured in LINUS must be the date the first IRS office/personal received the payment.
- (10) If no IRS received date is stamped/identified, use the date the payment was received in CAMCSD.
- (11) Additional payments are to be deposited within the following time frames

If	Then
we receive payment before daily deposit	deposit payment within the same day's deposit.
we receive payment after the daily deposit is complete	deposit payment the next business day.

- (12) Circle out all invalid received date stamps and DLNs; date stamp with current date.
- (13) Verify the check is payable to United States Treasury.
- (14) Write the money amount received in the top right corner of Form 8717 or Form 8718 if the case is processed through Legacy.
- (15) If we receive the remit directly from the filer and a Form 8717 or Form 8718 isn't provided, prepare one unless the AIS is attached. Refer to procedures for preparing a Form 8717 or Form 8718.
- (16) If LINUS screen shot isn't attached, DO NOT print one.

3.45.1.6.11.1

(01-01-2023)

**Additional Payments
(AKA Remit ADF
Packages) Processed
Through MEDS Using
An AIS**

- (1) Additional payments may arrive as correspondence directly from the filer or from EO/EP Processing Section. The additional payment is processed using the AIS as the payment voucher or posting voucher. The Form 8717 or Form 8718 isn't needed when an AIS document is provided. If the AIS isn't immediately available, the **user fee** must be deposited as a MEDS additional payment and **not** held until the AIS is available. Hold the **correspondence** until the AIS is available and can be scanned into MEDS.
- (2) The data fields captured in LINUS for additional payments processed with an AIS are:
 - EIN
 - DLN
 - Postmark Date/Received Date
 - Form Type
 - Fee Indicator
 - Money amount
- (3) The Data Field Recognition module in MEDS provides automated recognition and manual entry for the specified fields listed below from the AIS.
 - MEDS case number, captured from the bar code unless the bar code fails and then it must be captured manually from the Image.
 - DLN
 - Fee Submitted checkbox
 - Postmark Date
 - Received Date
- (4) The following table provides required fields for Verification for additional payments processed with an AIS. Verify data either visually or via double blind entry.

AIS - Additional Payment

Data Field	Verified by
MEDS Case Number	VC
DLN	DC
Fee Submitted - Checkbox	VC
Postmark Date	VC
Received Date	VC

3.45.1.6.11.2

(01-01-2023)

**Acknowledgment of
Additional Payments**

- (1) All transshipped additional payments arrive on a Form 3210 or a User Fee Transmittal and must be acknowledged **if** an acknowledgment copy is provided by the originator. Sign and date the Form 3210 acknowledging that the payment(s) were received.
- (2) Annotate all corrections to the Form 3210 or a User Fee Transmittal if original info is incorrect.

- (3) Route the Form 3210 or a User Fee Transmittal acknowledgment copy and the Form 8717 or Form 8718 stamped with the DLN back to originator within 10 business days of receipt.
- (4) If we receive only one copy of the Form 3210 or a User Fee Transmittal, this is CAMCSDs file copy. Don't send an acknowledgment copy to the originator.

3.45.1.6.12
(01-01-2023)

Processing Miscellaneous EO & EP Correspondence With Remit

- (1) Correspondence comes from the Correspondence Unit that was mis-routed or improperly addressed. The mailing envelope may or may not be attached.
- (2) Correspondence comes from Extracting as correspondence, application isn't attached.
- (3) Use the date stamped from the Correspondence Unit as the "Received Date". If no date stamp use the current date.
- (4) All correspondence should be stamped with the EP/EO - CAMC Determination User Fee Unit's date stamp.

Note: This provides the date of correspondence receipt within the unit.

- (5) Miscellaneous correspondence with remit can be any of the items listed below:
 - EP or EO application without page 1 included.
 - EP group trust request, refer to sorting Form 9999.
 - An answer to IRS EP/EO request for payment of user fee.
 - A volume submitter specimen plan.
 - A payment that is "**Not**" for the EP/EO exempt application
 - Memo entry applications with accompanying Form 2221.

3.45.1.6.13
(01-01-2023)

Form 8717 or Form 8718 Received With Remittance/Without Remit and No Application

- (1) Research LINUS if existing case is established; process payment as additional payment.
- (2) If LINUS research shows no record, the following sections provide the procedures for EP filers and EO filers.

3.45.1.6.13.1
(01-01-2023)

Form 8718 Received With Remit and No Applications

- (1) If we receive only a Form 8718 with remit, research LINUS to determine if the application was processed.
- (2) The following table provides the procedures to process the submission based on the LINUS research outcome.

If	And	Then
money received with only a Form 8718	account established in LINUS as a MEDS case and does not have a Returned indicator	process payment through MEDS as an additional payment - ADF package.

If	And	Then
money received with only a Form 8718	account not established in LINUS	prepare CAS and reject.

3.45.1.6.13.2
(01-01-2024)

**Form 8717 Received
With Remit and No
Applications**

- (1) If we receive only a Form 8717 with remit, research LINUS to determine if the submission is processed as an additional payment or an initial application.
- (2) The following table provides the procedures to process the submission based on the LINUS research outcome.

If	And	Then
money received with only a Form 8717	account established in LINUS as a Legacy case	process payment through legacy as an additional payment
money received with only a Form 8717	account established in LINUS as a MEDS case	process payment through MEDS as an additional payment - ADF package.
money received with only a Form 8717	account not established in LINUS	process as an original application and route the submission to: Attn: EP Lead Technical Screener FOB Room 6403

3.45.1.6.13.3
(01-01-2023)

**Form 8717 Received
With No Application and
No check**

- (1) Route submissions to the following addresses via Form 3210, annotating form was received with no application and no user fee.

- (2) Form 8717 route using interoffice mail to:

Attn: EP Lead Technical Screener
FOB Room 6403

3.45.1.7
(01-01-2023)

**Processing
Congressional Letters**

- (1) If the Congressional letter is in reference to EP or EO, send the letter to:

Taxpayer Advocate Office
FOB Room 3530

- (2) If the letter is **not** in reference to EP or EO, it's processed at the Taxpayer Advocate Office in the Gateway Center. Send the letter to:

Taxpayer Advocate Office
GWC Stop 11G

- (3) When we receive a cover letter from a Congressman or Senator with an EP or EO application:

- a. Make copy of the congressional letter, and a copy of page 1 of the application.
- b. Mark both copies with **COPY**.
- c. Place the “copy” of the congressional letter with the case.
- d. Sort the application per sorting procedures.
- e. Place Pink folder around the application.
- f. Batch the application as an expedite.

Note: Treat all congressional letters as “**expedite**” requests.

- (4) Send the original congressional letter and the copy of the first page of the application to:

Taxpayer Advocate Office
FOB Room 3530

- (5) Send the application and a copy of the congressional letter to EP/EO Determination Processing Section, Records Unit FOB Room 6403. The folder must be clearly marked as a congressional letter. Don’t mix the application with the other applications. The congressional letter application **must** be kept separate.

3.45.1.8 (01-01-2023) Numbering Applications and Preparing Folders

- (1) The number assigned to each application is unique to the document and the location processing the application. The application is stamped with a Document Locator Number (DLN). The DLN, a fourteen-digit number, is used to track and retrieve the document.
- (2) Any folders may be used for applications. They are not required and elastic bands can be used as long as each case is kept together.

3.45.1.8.1 (01-01-2024) Document Locator Number (DLN)

- (1) The DLN is a controlled number assigned to every return or document per location. The fourteenth digit is the year of processing.
- (2) The DLN is used to control, identify, and locate documents processed.
- (3) The DLN should not be confused with the tax account number, which consists of nine digits, for example:
 - Social Security Number
 - IRS Individual Taxpayer Identification Number
 - Employer Identification Number
- (4) Returns and documents are blocked and filed by DLN.
- (5) The format for a DLN is:
 - The first two digits of the DLN are the File Location Code(17)or (29)
 - The third digit is the tax class. This identifies the type of tax each transaction involves. (0)
 - The fourth and fifth digit are doc code. Certain document codes can be applicable to more than one type form or tax. (53 = EO, 07 = EP)
 - The sixth, seventh, and eighth digits represent the control (Julian) date. (various)

- The ninth, tenth, and eleventh digits represent the block number. (700 - 999 = Non-remit and 000 - 699 = W/remit)
 - The twelfth and thirteenth digits are the serial numbers.
 - The fourteenth digit is the last year digit of the year the DLN was assigned.
- (6) Blocking series differ based on “ **Non-Remit**” and “ **Remit**” applications.
- Non-Remit begins with 850 block number and With-Remit begins with 050 for applications processed through MEDS.
- (7) Manually stamp the assigned DLN on required forms within an application package:
- First page of application package, see table below:

Package Type	DLN stamped on
Form 5300	Form 5300
Form 5307	Form 5307
Form 5316	Form 5316
Form 5310	Form 5310
Form 8950	Form 8950
Form 1024	Form 1024
Form 1028	Form 1028
Form 8940	Form 8940
IDRS Print - INOLE or BMFOL	Page one
Remit ADF package (Additional Payment for a MEDS Case)	AIS

Note: On occasion, R&A will require a DLN to be assigned through Legacy for cases controls created by them that have not gone through Campus Support. They will request the DLN via e-mail with the EIN and organization/plan name. The DLN is to be assigned within 48 hours and returned by e-mail to the requester.

3.45.1.8.2
(01-01-2023)
Preparing Form 3539

- (1) The check, Form 8717 or Form 8718, and the application are stamped with the same DLN. We use Form 3539, Block Number Control to complete the deposit process, so the form must be accurate. Prepare a separate Form 3539 for each type of application/process:
- EO Applications with remit (EO W/R)
 - EP Applications with remit (EP W/R)
 - EO Applications no remit (EO N/R)
 - EP Applications no remit (EP N/R)
 - EP MEDS Applications with remit (EP MEDS W/R)
 - EP MEDS Applications no remit (EP MEDS N/R)
 - EP Additional Payments
 - EO Additional Payments

(2) Follow the steps below to complete the Form 3539:

1. Write the first two numbers of the DLN in the "File Location Code" box.
2. Enter the third number of the DLN in the "Tax Class" box.
3. Write the fourth and fifth numbers of the DLN in the "Document Code" box.
4. Write the type of application, *EO W/R*, *EP W/R*, *EO N/R*, or *EP N/R*, *EP MEDS W/R*, *EP MEDS N/R* in the "Form number and title" box.
5. Write the current Julian date for with remit applications and previous Saturday's Julian date for no remit in the "Program Number" box.
6. Enter the current date in the "Date" column.
7. Enter the total number of documents in the series of batches in the "Item Count" box.

3.45.1.8.3

(01-01-2023)

Numbering Remit Work

(1) Work in numerical order with the oldest received dates first.

(2) Generally, a batch consists of 25 or less.

3.45.1.8.3.1

(01-01-2023)

Numbering Additional Payments

(1) Number each batch of additional payments as one DLN with consecutive serial numbers. EP and EO must be batched separately.

(2) Stamp the DLN on the:

- a. Beginning field of Form 3539.
- b. Top right hand corner of the check.

Note: If the top right hand corner isn't clear, stamp the DLN in a clear area, but **not** in the lower right hand corner.

- c. Top right hand corner of the 1st page of the application. (e.g., Form 8717, Form 8718, or EDS Case Control Sheet)
- d. If received with an AIS, stamp the DLN within the Box for IRS use only.

(3) Change the DLN serial number with each additional payment that you stamp.

(4) Stamp the last DLN number assigned for each batch in the "Ending field" of the Form 3539.

(5) Enter the number of additional payments numbered in the "Item Count field".

(6) Write *Additional Payments* in the "Remarks field".

3.45.1.8.3.2

(01-01-2023)

Numbering Split Payments

(1) A Split payment is one check sent in to pay for more than one application. In a split case, each application must be numbered using the same file location code, tax class, document code, Julian Date, and blocking series. Only the serial number is changed.

1. Stamp the DLN in the "Beginning Field" of Form 3539.
2. The same DLN is stamped on the check and the first page of the application package received with the split. To stamp the DLN requires the serial number be manually changed before each package is stamped.
3. When all related applications and forms are stamped, mark a dash at the end of the DLN stamped on the check and write the serial number of the

last application package involved in the split payment next to the DLN. The first eleven digits of the DLN are the same for all of the documents received in this package.

4. Stamp the last DLN assigned in the "Ending Field" on the Form 3539. Write "S" and the number of applications involved in the "Remarks field".

3.45.1.8.3.3 (01-01-2023)

Numbering Multi Payments

- (1) A Multi payment is more than one check submitted for one application. To process a Multi payment:
- (2) Stamp the same DLN on:
 - a. The beginning field of Form 3539.
 - b. The 1st page of the package.
 - c. The ending field of Form 3539.
- (3) Multi checks received for one application will contain their own DLN. Stamp the first check with the same DLN as the 1st page of the package. Process all other checks as additional payments and have their own DLN.
- (4) Write "M" and the number of checks involved in the "Remarks field".

Note: It is extremely important to mark split and multi payments in order to leave an audit trail.

3.45.1.8.3.4 (01-01-2023)

Numbering Memo Entries

- (1) When numbering memo entries, the DLN assigned is identified by stating *memo entry* in the "Remarks field" on the Form 3539.

3.45.1.8.3.5 (01-01-2023)

Numbering Form 2424

- (1) When numbering Form 2424 Account Adjustment Voucher, the DLN assigned is the Julian Date that the payment was originally received. You can find the payment date on the Form 2424 within the box "Transaction Date".

3.45.1.8.4 (01-01-2023)

Numbering Non-Remit Forms

- (1) Number each batch as one DLN with consecutive serial numbers.
 1. Stamp the DLN in the "Beginning" field of Form 3539, the top right-hand corner of the 1st page of the application.
 2. Change the DLN serial number with each request that you stamp, within each batch.
 3. Stamp the last DLN assigned in the "Ending" field of Form 3539.
 4. Enter the number of forms numbered in the "Item Count" field.

3.45.1.9 (01-01-2023)

Processing Expedite Applications

- (1) Expedite Letter Applications are processed within 2 days of receipt. The expedite applications are reported separately on the TE/GE Inventory Report.
- (2) Special requests such as special disaster applications, are separate from the expedite applications and reported separately on the TE/GE Inventory Report per request of the overseeing BSP:SPP Analyst.
- (3) All congressional letters are treated as an expedite. Send the original congressional letter and the copy of the first page of the application to the address below; for additional info refer to IRM 3.45.1.7, Processing Congressional Letters.

Taxpayer Advocate Office
FOB Room 3530

- (4) The priority must be set at "1" when scanning an expedite application through MEDS.
- (5) Annotation of the expedite indicator is required on the application during Doc Prep. See IRM 3.45.1.11.3, Document Preparation - Case Assembly Procedures for Determination Letter Applications and Packages Processed Through MEDS.

3.45.1.10
(01-01-2023)
**Letter Information
Network User Fee
System (LINUS).**

- (1) LINUS is the official financial record for all of the EP/EO Determination application user fees.
- (2) LINUS has the capability of generating Acknowledgment Notices and EP/EO Determination Input Sheets from this System.
- (3) The only valid characters are alphas A-Z, numeric 0-9, hyphen (-), ampersand (&) and within the address the slash (/).
- (4) Specific data per form type must be entered and captured within the LINUS database.

3.45.1.10.1
(01-01-2024)
**Obsolete EO
Applications**

- (1) EO Division has approved returning the applications if filed on an obsolete revision. EO applications filed on an obsolete form revision will be returned to the filer.
- (2) The table below provides the valid EO version; all other versions are obsolete and processed as obsolete forms. If we receive mixed version dates within the package, use page one of the application to determine if the application is valid.

Form	Purpose of Form	Valid Revision Date
1028	Application for Recognition of Exemption	9/2006

3.45.1.10.2
(01-01-2023)
**EO Remit - Correct User
Fee**

- (1) To enter an EO remit if application is processed through Legacy:
 1. Select **"ENTRY EO REMIT"**
 2. Enter the EIN twice at the EIN prompts, once from the Form 8718 and once from the application. If these numbers don't match, IDRS research must be performed to determine the correct EIN.

If the EIN	Then
Exists on the system	research LINUS for status and continue to step 3.
Does not exist on the system	refer to IRM 3.45.1.10.7, Building a Record For Legacy Cases.

3. Verify the info on the document and that on the system are the same.
4. If the entity info in the system isn't the same, make the necessary changes by overlaying and manually correcting, and save record.
5. View POA info and make necessary changes and save.
6. If the info is the same, add transaction.
7. Enter the Blocking Series in the "BS" field.
8. Enter the Serial Number in the "SN" field.
9. Enter the Post Mark date in the " **POSTMARK DATE**" field.
10. Verify the Received Date in the " **RECEIVED DATE**" field. If the date is different from that on the document, manually overlay the correct date.
11. Select the form in the "EO Form" box.
12. Select the appropriate indicator.
13. Verify you have selected the correct user fee.
14. If the fee is different from the amount paid, overlay the amount in the field with the amount paid.
15. If any of the conditions listed " **MEMO or FOREIGN**" exist, select the appropriate condition.
16. Save.
17. Select **RETURN TO DEFAULTS**.
18. Exit.
19. Annotate your initials at the top right hand corner of the Form 8718.

3.45.1.10.3
(01-01-2023)
EO - Non-Remit

- (1) All original filed EO applications received with no user fees will need to have LINUS pre-research conducted on all applications.
- (2) CAMCSD will reject the application unless LINUS research shows the valid user fee was previously processed through LINUS:

If	And LINUS shows	Then
Non-remit application is a valid version	correct user fee was paid and no refund issued	process application as a Non-Remit application.
Non-remit application is an invalid version	correct user fee was paid	reject application using the CAS.
Non-remit application is an invalid version	insufficient user fee was paid	reject application using the CAS.

- (3) Follow the steps to enter an EO non-remit in LINUS:
 1. Select "**ENTRY EO NON REMIT**".
 2. Enter the EIN twice at the EIN prompts, once from the Form 8718 and once from the application. If these numbers don't match, IDRS research must be performed to determine the correct EIN.

If the EIN	Then
Exists on the system	research LINUS for status and continue to step 3.
Does not exist on the system	refer to IRM 3.45.1.10.7, Building a Record For Legacy Cases.

3. Verify the entity info on the document and that on the system are the same.
4. If the record in LINUS shows a valid user fee received and the money not refunded and the form version is valid, process as a non-remit application.
5. If the entity info isn't the same, research IDRS updated Entity info. Make the necessary changes by overlaying and manually correcting, save record, and add transaction.
6. View POA info, make necessary changes and save record.
7. If the info is the same, add transaction.
8. Enter the Blocking Series in the "BS" field.
9. Enter the Serial Number in the "SN" field.
10. Enter the Post Mark date in the " **POSTMARK DATE**" field.
11. Verify the Received Date in the " **RECEIVED DATE**" field. If the date is different from that on the document, manually overlay the correct date.
12. Select the form in the "EO Form" box.
13. Select the "non-remit" indicator.
14. Save.
15. Select "**RETURN TO DEFAULTS**".
16. Exit.
17. Annotate your initials at the top right hand corner of the Form 8718.

3.45.1.10.4
(01-01-2023)
**EO Remit and
Non-Remit
Application(s) LINUS
Data Elements if
processed through
MEDS**

- (1) EO applications are processed through MEDS utilizing the Captiva software. Minimal data is manually captured in LINUS to establish the account; all other required data is captured through MEDS and uploaded electronically to LINUS within 48 hours of account establishment.
- (2) The following elements are the minimal data captured in LINUS for the EO applications processed through MEDS:
 - Name
 - Fee/Form Indicator

Note: Verify Money Received Field, if necessary, over ride the amount to reflect the correct amount received.

 - Payment Amount Received
 - EIN
 - DLN
 - Postmark Date
 - Received Date
- (3) The following elements are captured in LINUS for the EO applications processed through MEDS with a foreign address:
 - Name
 - Address

Note: On applications with a Foreign address, the entire entity must be captured.

- Fee/Form Indicator

Note: Verify Money Received Field; if necessary, over ride the amount to reflect the correct amount received.

- Payment Amount Received
- EIN
- DLN
- Postmark Date
- Received Date

- (4) The table below lists the captured Fee/Form indicators:

If :	Then mark:
Memo Entry	Memo Entry Indicator
Foreign Check	Foreign Check Indicator
Form Type Indicator isn't marked	Select Indicator closest to the fee paid

- (5) LINUS records for applications processed through MEDS won't contain POA info.

3.45.1.10.5
(01-01-2023)

EP Remit Applications

- (1) EP applications are processed through MEDS utilizing the Captiva software. Minimal data is manually captured in LINUS to establish the account; all other required data is captured through MEDS and uploaded electronically to LINUS within 48 hours of account establishment.
- (2) All EP Applications that are processed through Legacy System require the employee to capture all elements to deposit the user fee and establish the account in LINUS.
- (3) Select the indicator with the fee closest to the fee received for EP applications.

3.45.1.10.5.1
(01-01-2023)

LINUS Data Elements for EP Applications if processed through MEDS

- (1) The following elements are the minimal data that is captured in LINUS for EP applications processed through MEDS:
- Name
 - Plan Number
 - Fee/Form Indicator (indicates required fee amount)
- Note:** Verify Money Received Field; if necessary, override the amount to reflect the correct amount received.
- Payment Amount Received
 - EIN
 - DLN
 - Postmark Date
 - Received Date
- (2) The following elements are captured in LINUS for the EP applications processed through MEDS with a foreign address:

- Name
- Address
- Plan Number
- Fee/Form Indicator (indicated required fee amount)

Note: Verify Money Received Field; if necessary, override the amount to reflect the correct amount received.

- Payment Amount Received
- EIN
- DLN
- Postmark Date
- Received Date

(3) On applications with a Foreign address, the entire entity must be captured.

(4) The table below lists the captured Fee/Form indicators:

If:	Then mark:
Memo Entry	Memo Entry Indicator
Foreign Check	Foreign Check Indicator
Form Type Indicator isn't marked	Select Indicator closest to the fee paid

(5) LINUS records for applications processed through MEDS won't contain POA info.

3.45.1.10.5.2 (01-01-2023)

EP Applications Processed Through Legacy

(1) The steps below are required for all EP remit applications that aren't processed through MEDS.

1. Select **"ENTRY EP REMIT"**
2. Enter the EIN twice at the EIN prompts, once from the Form 8717 and once from the application. If these numbers don't match, IDRS research must be performed to determine the correct EIN

If the EIN	Then
Exists on the system	research LINUS for status and continue to step 3.
Does not exist on the system	refer to IRM 3.45.1.10.7, Building a Record For Legacy Cases.

3. Verify the info contained on the document and on the system are the same
4. If the info isn't the same, make the necessary changes by overlaying and manually correcting, and save record.
5. Add POA info if present and save changes.
6. Select the plan from the Plan/POA box to which you need to add a transaction

Note: A plan should not be added if the plan number already exists in LINUS.

7. Add Transaction
8. Enter the Blocking Series in the “BS” field
9. Enter the Serial Number in the “SN” field
10. Enter the Post Mark date in the “ **POSTMARK DATE**” field
11. Verify the Received Date in the “ **RECEIVED DATE**” field. If the date is different from that on the document, overlay the correct date.
12. Select the form in the “EP Form” box
13. Select the appropriate indicator
14. If the fee is different from the amount paid, overlay with the correct amount.
15. If any of the conditions listed “ **MEMO, FOREIGN,** ” exist, select the appropriate condition.
16. Save
17. Select “**RETURN TO DEFAULTS**”
18. Exit
19. Annotate your initials at the top right hand corner of the Form 8717

3.45.1.10.6
(01-01-2023)
**EP Non-Remit
Applications**

- (1) All EP Applications are entered through the Legacy System. Establishment in LINUS will require employee to capture all elements.
- (2) EP applications are processed through MEDS utilizing the Captiva software. Minimal data is manually captured in LINUS to establish the account; all other data is captured through MEDS and uploaded electronically to LINUS within 48 hours of account establishment.
- (3) The following elements are captured in LINUS for the EP applications processed through MEDS:
 - Name
 - Fee/Form Indicator (indicated required fee amount)
 - EIN
 - DLN
 - Postmark Date
 - Received Date
- (4) Follow the steps to enter an EP non-remit on LINUS:
 - a. Select “**ENTRY EP NON REMIT**”
 - b. Enter the EIN twice at the EIN prompts, once from the Form 8717 and once from the application. If these numbers don’t match, IDRS research must be performed to determine the correct EIN

If the EIN	Then
Exists on the system	research LINUS for status and continue to step 5.
Does not exist on the system	refer to IRM 3.45.1.10.7, Building a Record For Legacy Cases.

- (5) Verify the info on the document and that on the system are the same.

- (6) If the info isn't the same:
 - a. Make the necessary changes by overlaying and manually correcting
 - b. Save Record
- (7) Proceed as follows:
 - a. Enter POA info if provided and save.
 - b. Select the plan from the Plan/POA box to which you need to add a transaction
 - c. Add Transaction
 - d. Enter the Blocking Series in the "BS" field
 - e. Enter the Serial Number in the "SN" field
 - f. Enter the Post Mark date in the "**POSTMARK DATE**" field
 - g. Verify the Received Date in the "**RECEIVED DATE**" field. If the date is different from that on the document, correct the date.
 - h. Select the form in the "EP Form" box
 - i. Select the appropriate indicator
 - j. Save
 - k. Select "**RETURN TO DEFAULTS**"
 - l. Exit
 - m. Annotate your initials at the top right hand corner of the Form 8717

3.45.1.10.7
(01-01-2023)
**Building a Record For
Legacy Cases**

- (1) Follow the steps below to create a new record if no EIN is on file.
 - (2) Select OK
- Note:** The POA Entry screen opens for EO; the Plan/POA Screen opens for EP
- (3) If the application is EO:
 - a. Verify the info on the Form 2848 or 8821
 - b. Verify the corresponding EIN is on the form
 - c. The name of the company or organization appears to be the same on the application and the POA.
 - d. Verify there are two signatures on the Form 2848, one from an officer of the organization or company and one from the person listed as the POA.
 - e. Verify the signature of the Form 8821 is from an officer of the organization or company

Note: If there is no way to verify signature, accept if there is a signature present

 - f. Enter all fields on the POA Entry Screen except the CAF
 - (4) If the application is EP:
 - a. Input the plan number from the application.
 - b. Input the name of the plan.
 - (5) If the POA isn't valid, select close.
 - (6) Enter all fields on the POA Entry Screen except the CAF.
 - (7) Select the "CLOSE" button.
 - (8) Enter the Plan Sponsor's name in the "NAME" field for an EP record.

- (9) Enter the organization's name in the "NAME" field for an EO record.
- (10) Enter the care of name in the " **IN CARE OF**" field.
- (11) Enter the address in the "ADDRESS" field.
- (12) Enter the city in the "CITY" field.
- (13) Enter the ZIP+4 in the "ZIP" field.
- (14) If the address is foreign, select the country.

Note: Include the Mail Postal Codes if present on foreign addresses. The Postal Codes must be entered on the City Line

- (15) Save record.
- (16) Select "**ADD TRANSACTION**".

3.45.1.10.7.1 (01-01-2023) Entering Names

- (1) The following sections contain procedures for entering names from the applications into LINUS.

3.45.1.10.7.1.1 (01-01-2023) Plan Names

- (1) The plan name and the sponsor's name are required on all EP applications

Note: Sponsor's name is required if listed on the plan name line

- (2) If the plan name is incomplete on the application, research for the plan's name. You can find the name of the plan in the cover letter, on the Form 8717, or in the plan document. If you can't find the plan name, edit the plan name in red as "PLAN".
- (3) Do not eliminate words in the plan names line, only delete unnecessary words such as, the, for, & of, before using the standard IRS abbreviations. The word "PLAN" should be abbreviated only when all other options have been exhausted.

Note: Only abbreviate or eliminate unnecessary words if the plan name won't fit. Don't delete DBA, AKA, etc., in the Plan Name Line.

For	Abbreviation
A Professional Corporation	PC
Agreement	AGRMT
Association	ASSN
Associates	ASSOC
Collectively Bargained	COL BARG
Company	CO
Compensation	COMP
Corporation	CORP
Defined Benefit	DB

For	Abbreviation
Defined Contribution	DC
Deferred Compensation	DEF COMP
Employee Stock Ownership Plan	ESOP
Incorporated	INC
Money Purchase Pension Plan	Money Purchase Plan
Retirement	RET
Savings and Investment	Sav & Inv
Plan	PL

3.45.1.10.7.1.2 (01-01-2023) EP Entity Name Lines

- (1) Don't omit the word "**The**" on the Sponsor name line when followed by more than one word when entering the info in LINUS. For EP applications, don't abbreviate unless the name doesn't fit; abbreviations are only used on EP applications when necessary. Refer to the approved abbreviations when abbreviations are necessary.
- (2) The Name Control **MUST** be identified during Data Completion function in MEDS.
- (3) Take the EP Sponsor's name from the application.
- (4) Do not include dba, aka, or fbo as part of the name line. They stand for doing business as, also known as, and for benefit of.

Note: If field is captured via OCR, don't remove data during data completion; if manually captured, don't include dba, aka, or fbo.

3.45.1.10.7.1.3 (01-01-2023) EO Name Lines and Additional Information Lines

- (1) Never enter a pen and ink change from the conformed organizing document.
- (2) No abbreviations are allowed on EO entry unless an organization has abbreviated on the application or if no entry is on the name line of the application and the abbreviation is listed on the conformed organizing document.
- (3) If the name of the organization and the address are both lengthy, enter what you can of the organization name on NL 1 and 2 without ending the name in the middle of a word.
- (4) The table below assists you in entering additional Information lines from the organizing documents.

If the organizing documents lists	Enter as
Napa-Page Counties Community Task Force (NPCCTF)	Napa-Page Counties Community Task Force

If the organizing documents lists	Enter as
Na Po'e Hoa 'Aina	Na Poe Hoa Aina
Huliau O' Ka'u Inc.	Huliau O Kau Inc
Iron Mtn. Bible Conference	Iron Mtn Bible Conference
The Greatest Gift	The]Greatest Gift

- (5) Do not abbreviate unless the name doesn't fit. Refer to the approved abbreviations when abbreviations are necessary.
- (6) The Name Control **MUST** be identified when establishing case in MEDS during Data Completion.

3.45.1.10.7.1.4
(01-01-2023)

EP "In Care of" Names

- (1) EP rarely has an "In Care of" name, but if one is provided you must enter it into LINUS. The application may provide an "attn." rather than an "In Care of" or both. See example below:

Mower-Bremer Inc.
c/o Jeffrey Rice J. Rice Pension Associates Inc.
6 South 1st St.

Enter as:
c/o FIELD: J RICE PENSION ASSOC INC
add Line: 6 S 1st St
add line2: Attn Jeffrey Rice

- (2) If multiple complete names are provided on the In Care of name line, only the first name is captured. See example below:

Mower-Bremer Inc.
c/o Jeffrey Rice J. Rice Pension Associates Inc. and Samuel Brown
6 South 1st St.

Enter as:
c/o FIELD: J RICE PENSION ASSOC INC
add Line: 6 S 1st St
add line2: Attn Jeffrey Rice

3.45.1.10.7.1.5
(01-01-2023)

EO "In Care of" Names

- (1) Data Capture suffix (e.g., "Jr.", "Sr.", "III", etc.) is present in the name line or Additional Information Line. Don't move the suffix if it follows the first name rather than the last name.
- (2) Delete all prefixes (e.g., "Mr.", "Rev.", "Capt.", "Sgt.", etc.) from the name line or Additional Information Line.

Note: Delete "**Mrs.**" only if an obviously female first name is present.

- (3) Delete titles such as "surviving spouse", "widow", "POA", "M.D.", "Ph.D.", etc.

- (4) The organization name takes priority over a lengthy "In Care Of" name. Allow only one line for "In Care Of" info.
- (5) If a person's name is listed on the Sort Name line, enter it as the "In Care Of". If a change of address is showing and the "In Care Of" wasn't carried over, don't input the "In Care Of" name.
- (6) If multiple complete names are provided on the In Care of name line, only the first name is captured. See example below:

Mower-Bremer Inc.
c/o Jeffrey Rice J. Rice Pension Associates Inc. and Samuel Brown
6 South 1st St.

Enter as:
c/o FIELD: J RICE PENSION ASSOC INC
add Line: 6 S 1st St
add line2: Attn Jeffrey Rice

3.45.1.10.7.2 (01-01-2023) Addresses

- (1) Refer to address guidelines located in IRM 3.13.12, Exempt Organization Account Numbers and IRM 3.13.2, BMF Account Numbers.
- (2) The address on the application should be captured as submitted on the application. The following table provides a guideline for standard abbreviations when entering an address. Errors should not be given if employee doesn't abbreviate unless they abbreviate and don't use the standard abbreviations.

If the application shows	Enter as
1451 N 22 Street	1451 N 22ND ST
1 South Polk Lane	1 S POLK LN
U.S. 380	US 380
520 Taft St (P.O. Box 10)	PO Box 10 520 Taft ST
1250 Johnson Rd. N.E.	1250 Johnson RD NE
500 Adams Circle SE	500 Adams CIR SE
14 Old Monroe Circle Road	14 Old Monroe CIR RD
156 Circle Drive	156 CIR DR

- (3) When abbreviating the address line, only the standard abbreviations should be used when entering the address lines.

Address	Abbreviation
Air Force Base	AFB

Address	Abbreviation
Apartment	APT
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Center	CTR
Circle	CIR
Court	CT
Department	DEPT
Drive	DR
East	E
Floor	FLR
General Delivery	GEN DEL
Heights	HTS
Highway	HWY
Highway Contract	HC
Lane	LN
North	N
Northeast, N.E.	NE
Northwest, N.W.	NW
One-half (all fractions space before and after the number)	1/2
Parkway	PKY
Place	PL
Plaza	PLZ
Post Office Box, P.O. Box	PO BOX
Route, Rte	RT
Road	RD
Room	RM
R.D., RFD., R.F.D., R.R., Rural Delivery, Rural Route	RR
South	S
Southeast, S.E	SE
Southwest, S.W	SW

Address	Abbreviation
Street	ST
Suite	STE
Square	SQ
Terrace	TER
West	W

3.45.1.10.8
(01-01-2023)

Correcting Data Through Review

- (1) When needing a “User Fee” correction:

1. Select Form
2. Select Form Indicator
3. Enter fee received
4. Press “Split”

Note: If one fee is entered, all fees must be entered.

- (2) If user fee is corrected after the deposit is complete, contact Accounting to correct the adjustment to the two user fee accounts. Verify the split fee between the Treasury and IRS accounts is identical on LINUS and with account’s records.

3.45.1.11
(01-01-2024)

Modified Employee Plans / Exempt Organizations Determination System (MEDS) Front-End Process

- (1) Tax Exempt and Government Entities (TE/GE) Business Operating Division (BOD) of the IRS streamlined and redesigned its system for processing applications for Employee Plan/Exempt Organization (EP/EO) tax exempt status from IRS customers. Modified Exempt Determination System (MEDS) is envisioned as one with a centralized Organization and a user-friendly technology infrastructure. The end-state vision for MEDS consists of the database that stores all scanned images of all application packages, correspondence, and their associated data.

- (2) All Images are stored and available to view through Documentum. When submitting an Business Entitlement Access Request System (BEARS) to access Documentum, CAMCSD employees must request the following within the “Additional Information”:

- MEDS Role - EP Researcher II, EO Research II
- Email Address
- Organization - T&S

- (3) This section of the IRM provides instructions for processing the following packages through MEDS using the Captiva Software:

- Form 1028, Application for Recognition of Exemption Under Section 521 of the Internal Revenue Code
-
- Form 5310-A, Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business

- ADF EP, Additional Document Filing
 - ADF EO, Additional Document Filing
 - EOCC - EO Closed Cases
- (4) The role of the Cincinnati Accounts Management Campus Support Department (CAMCSD) is;
- Receive the application package and user fee,
 - control the work on BBTS,
 - ensure appropriate payment processing steps have occurred within LINUS,
 - scan documents received within the package,
 - capture required data fields,
 - complete data verification, and
 - forward the hard copy cases to Ogden Files when the imaging process is complete.

Note: Data is captured through Optical Character Recognition (OCR) and manual transcription.

- (5) The clerk assembles the application packages into batches, assigns a DLN, establishes case on BBTS and establishes the account on LINUS. The package separator sheets (Document 12302) are inserted during LINUS input. After the account is established in LINUS, the application is then forwarded to the scanning operation, where the documents are imaged. The application is then processed through the Data Completion function where data is captured via OCR and manual transcription. Specific elements are verified through Data Verification and the hard copy package is routed to the Reconstitution function for reassembly and transferred to Ogden Files. All functions must be completed within 6 business days of receipt at CAMCSD. The 6 days includes mailing of the hard copy application to Ogden Files.
- (6) All submissions must be sorted and batched per the IRS received date. If multiple IRS received dates are mixed within a batch the oldest IRS received date is used to determine the age of the batch.
- (7) MEDS requires that the received date is captured for all batches. See IRM 3.45.1.4.1, Received Date and Postmark Date, for procedures to determine the appropriate IRS received date and postmark date.
- (8) The following subprocesses are part of the MEDS front-end process; further details are available under the individual function.
- Sorting
 - Batching
 - Payment processing
 - Document Preparation (Doc Prep)
 - Batch Scanning Module
 - Form Identification Module (identify forms auto)
 - Package integrity Verification Module (verifies required documents)
 - Manual Form identification - only if form identification fails
 - Rescan - document is manually sent to rescan
 - Package Completion Module
 - Package Verification Module
 - Printing labels
 - Generating/ Printing Acknowledgment Notice

- Electronic Stored Determination Package Module
- Reconstitute Package Module
- Quality review

Note: MEDS will automatically release each batch to the next step.

- (9) The Imaging System is a system using Windows, set up for user/operators to perform various processing steps through a series of templates and dialog boxes.
- (10) The Captiva software is used for Scanning, Quality Control, Forms Processing, Indexing (Completion), Verification, and Release (export of images and data to long-term storage).
- (11) The user/operator works with the paper submissions for establishing the user fees in LINUS, Document Preparation, Scanning, and Reconstitution. The remainder of the work steps are completed using the image.
- (12) Standard defaults per EO form type are identified in table below:

Package Type	Code Section	Request Type	Form Number
EOCC	No default	No default	No default
1023	03	I	1023

- (13) Enter addresses for U.S. Territories and for Armed Forces as a domestic address. The operator receives a warning message asking if the data entered is correct. Choose to accept the entry as a domestic address. All zip codes for the U.S. territories and Armed Forces are in the database.
- (14) In accordance with the Paper Reduction Act of 1995 and Procurement and Waste Reduction goals required by the Energy Policy Act of 2005, reuse the Package and Batch Separator Sheets multiple times.
- (15) Pull Package and Batch Separator Sheets from all Application, EOCC packages after scanning the package and place them in their individual folders.
- (16)
- (17) **Don't pull** the Package Separator Sheet from the ADF packages. ADF packages aren't placed in individual folders.

3.45.1.11.1 (01-01-2024) Modified Employee Plans / Exempt Organizations Determination System (MEDS) Front-End Process Downtime

- (1) Occasionally, the system must be updated causing the back-end process to be unavailable. However, the front-end process is available through the package verification module.
- (2) Follow the procedures outlined below when TE/GE declares "System Downtime Process" is to be followed.
 - a. **Original applications:** Complete front-end process (example: Scanning, Data Completion, & Verification). Hold applications until export is completed and labels can be printed.
 - b. **ADF packages:** Process as normal if AIS is part of the package. If AIS isn't part of the package, process as a Non-MEDS package.

- c. **EOCC:** Process as normal. Hold until export is complete.
- d. **Expedites:** These applications cannot be held. They must be identified and shipped within the required IRM timeframe.

3.45.1.11.2

(01-01-2023)

Valid Data Entry Characters

- (1) The following table provides allowable data entry characters.

Field	Character
Alphabetic	A B C D E F G H I J K L M N O P Q R S T U V W X Y Z (all upper case letters)
Alphanumeric	0 1 2 3 4 5 6 7 8 9 A B C D E F G H I J K L M N O P Q R S T U V W X Y Z hyphen (-) ampersand (&) period (.) single quote (') percent sign (%)
Numeric	0 1 2 3 4 5 6 7 8 9
Money	. 0 1 2 3 4 5 6 7 8 9
Other/General	<ul style="list-style-type: none"> • For all name fields: the only special characters allowed are hyphen (-) and ampersand (&) • For all street address fields: the only special characters allowed are hyphen (-) and slash (/) • For all "In Care Of" fields: the only special characters allowed are hyphen (-), ampersand (&), percent sign (%), and slash (/) • URL's: Alphabetic, Numerics, and the following characters: dollar sign (\$), hyphen (-), underscore (_), period (.), exclamation mark (!), asterisk (*), single quote ('), open parenthesis ((), close parenthesis()), comma (,), semicolon (;), slash (/), question mark (?), colon (:), at sign (@), equal sign (=), ampersand (&), and tilde (~) • Email Addresses: @ ! # \$ % & ' * + - / = ? ^ _ ' { } ~ period (".") (or any other ASCII character if immediately preceded by a backslash (\)) <p>Note: email addresses won't be captured until further notice.</p>

3.45.1.11.2.1

(01-01-2023)

Imaging of EO Closed Cases (EOCC)

- (1) These are paper case forms and documents that were received after the initial application package.
- (2) CAMCSD's role is to:
- a. Control the batches in their inventory to ensure that the 15 day required time frame to process the EOCC package is met
 - b. Image the EOCC
 - c. Capture the eight required data fields
 - d. Verify the two data fields
 - e. Return the hard copy closed cases to the appropriate agreed location.
- (3) EOCC batches contain the EDS Case Transmittal, used as the Form 3210.
- (4) EOCC are shipped directly to CAMCSD for processing, Team 105, Stop 31A.

3.45.1.11.2.2
(01-01-2023)
Additional Document Filings (ADF) Workpapers Cases

- (1) To quickly process the determination applications, R&A sends the case workpapers for scanning into MEDS as ADF while the case is open instead of as EOCC)once the case has been closed as currently processed.
- (2) CAMCSDs role is to:
 - a. Control the batches in their inventory to ensure that a 10 day required time frame to process these packages is met
 - b. Image the ADF workpaper cases.
 - c. Capture the required data fields.
 - d. Verify the data fields.
 - e. Return the hard copy ADF workpaper cases to:

Ogden Files Building
Mail Stop 6722
1973 North Rulon White Blvd
Ogden, UT 84404-5402
 - f. If shipping via UPS or ABF Freight:

Ogden Files Building
1125 W 12th Street
Marriott-Slaterville, UT 84404-5413
 - g) image the ADF workpaper cases, capture the required data fields,
- (3) The number of EOCC cases shipped to the campus are reduced by the same number of ADF workpapers packages sent to the campus each week. These ADF packages are sent on the same scheduled day as the EOCC each week.

3.45.1.11.3
(01-01-2023)
Document Preparation - Case Assembly Procedures for Determination Letter Applications and Packages Processed Through MEDS.

- (1) The primary purpose of the Document Preparation (Doc Prep) subprocess is to prepare all packages for electronic scanning into MEDS.
- (2) The following sections provide procedures for case assembly for all applications and packages processed through MEDS.
- (3) Preparing the documents for scanning is an important operation. Properly performed, this step can ensure efficiency through the remaining processes.
- (4) All EO Closed cases will have the Doc Prep completed with the appropriate control sheets inserted, with the exception of the "Package" control sheet before receipt at CAMCSD.
- (5) The Document Preparation Clerks will perform the following tasks:
 - a. Receive application packages from Payment Processing or Second Sort.
Example: Form 5310-A will come directly from Second Sort. The Form 5310-A isn't established in LINUS.
 - b. Verify all required fields are present and legible.
 - c. Make sure all packages are in page order; pages can be missing, but pages available must be in page order for the application.
 - d. Verify the EIN is the same on all forms; if not, notify management immediately. Depending on research, account in LINUS may need to be corrected.

- e. Prepare documents for scanning (e.g., removal of staples, paper clips, rubber bands, copying required documentation, and inserting control sheets, etc.)
 - f. Ensure package is in proper order
 - g. Annotate all required editing on the documents within the package; example, "X" for a valid POA
 - h. Identify non-scannable materials and complete the non-scannable control sheet to reflect the type of material and the application package to which it belongs. Any items such as the envelope that aren't scanned should be placed at the back of the case folder.
- (6) If a filer submits a complete copy of his application package with the original submission, process the original package per the package separation procedures and file the complete copy behind the "Other Documents" control sheet.
- (7) If we receive a Form 2848 or 8821 with "See Attachment" for additional appointees or representative, but contains an appointee/representative on the form, then place attachment behind the Other Document control sheet.
- (8) If we receive a Form 2848 or 8821 with "See Attachment" for the appointees or representative and the form doesn't contain an appointee or representative on the form, then place the form and the attachment behind the Other Document control sheet.
- (9) If only the firm name is present and the form says, "See Attachment," place Form 2848 or 8821 and the attachment behind the Other Document control sheet.
- (10) If only the firm/representative name is present and no address is provided, annotate a red line through the firm/representative name and leave the Form 2848 in the required form type order. Don't place the Form 2848 behind the Other Document control sheet.
- (11) For a valid package both pages aren't required for the Form 2848. There is no need to insert a blank page for the page missing if not provided by the filer. The system is designed to accept the package if pages are missing.
- Note:** You must put the pages provided in order. Page one of the Form 2848 must come before page two if both pages are provided, or the system flags the representatives as invalid.
- (12) Ensure anything not required to be scanned is attached to the envelope for re-association later. **"Don't"** prepare a non-scannable control sheet for these items.
- Example:** Business cards, acknowledgment of receipt, sticky notes, and checklists for EP applications.
- (13) If an item is determined non-scannable, the non-scannable control must be prepared. A second copy of the non-scannable control sheet is required when the item is too large to be kept with the case folder; otherwise only one non-scannable control sheet is needed. The "Non-scannable" control sheet provides identifying info that identifies the non-scannable item and the application package that it was received with.

- (14) Forward all large non-scannable materials with a copy of the non-scannable control sheet to the Reconstitution Area for the subsequent reassembly of all application package materials if the item is too large to keep with the folder.
- (15) When we receive two or more checks to pay the user fee for one application, change the priority of the package to “1” to ensure the application and multiple checks are processed within the 6 workday time frame. The second check is processed as an additional payment and needs the AIS to complete processing through MEDS.
- (16) Do not hold the check for the AIS. The check must be deposited timely per the 72 hour required time frame.
- (17) If Form 2848 or 8821 is incomplete, the following actions are required. See table below:

If	Then	And	Comments
only the Name is provided on the form and the address is completely missing	edit the Form 2848 with one single line through the representative info	code the representative as invalid	the representative data won't be captured or verified.
the name and part of the address is provided	research the various tools provided to complete the address info. All approved editing must be done in red ink	code the representative as valid if it meets the required valid criteria	the system requires the Name, address, city, state and zip be entered.

3.45.1.11.3.1 (01-01-2023) Expedite Annotation for Applications

- (1) If we receive an application requesting expedite treatment, annotation of the request must be edited on the first page of the application. The annotation should be located in the top center portion of page one of the application.
- (2) The request for expedite treatment may be contained within a cover letter from the filer or written across the top of the application.
- (3) The following is a list of approved “Expedite Reasons” that are to be annotated during Doc Prep and captured within the system during Data Completion.

EO	Reason Code	Reason Description
N/A	000	Not expedited (System Default)
EO	001	Proposed Expedites
EO	001	Congressional
EO	001	Tax Payer Advocate

- (4) Expedite reasons are captured at CAMCSD for EO applications only.

- (5) The Expedite Indicator 001 - Proposed Expedites is to be used for “all” EO applications requesting expedite treatment.
- (6) Form 5310 applications are considered an expedite application but won’t be processed as an “Expedite”.
- (7) The Expedite reasons for EP are captured during Case Processing by the EP reviewer/agent, not during processing at CAMCSD.

3.45.1.11.3.2
(01-01-2023)
**General Guidelines for
EO Packages**

- (1) When BMFOL IDRS screen print is used in the package for a substitute of page one, the following order is required:
 - 1. Page one of two - this is the page showing the account info.
 - 2. Page two of two - this is the page that contains the Entity info.
 - (2) The DLN and the postmark/received date must be on the first page. When using BMFOL page one of two, account info, is the page that must contain the DLN and postmark/received date.
 - (3) A “New Package” control sheet is only placed before the second and all subsequent packages within a batch. The first package in a batch doesn’t need a “New Package” control sheet.
 - (4) The “Batch” control sheet is only needed if multiple batches are scanned at the same time.
 - (5) If an item is determined non-scannable, the “Non-scannable” control sheet provides identifying info that will enable these items to be re-associated with the appropriate application package during reconstitution.
 - (6) Forward all non-scannable materials to the Reconstitution Area for the subsequent reassembly of all application package materials.
 - (7) A “New Package” control sheet is only placed before the second and all subsequent packages within a batch. The first package in a batch doesn’t need a “New Package” control sheet.
 - (8) When the package contains a cover letter or is marked as Expedite and meets the requirements of an expedite application, the expedite application annotation must be done. See IRM 3.45.1.11.3.1, Expedite Annotation for Applications.
 - (9) Annotate X on the Form 2848 and Form 8821 if the POA or consent form is valid. Refer to procedures for Form 2848, IRM 3.45.1.11.7.5.1, and Form 8821, IRM 3.45.1.11.7.5.2.
 - (10) Verify the Postmark Date is prior or equal to the Received Date. Edit the dates if necessary.
- Note:** If Postmark or Received date is changed, notify management. The account in LINUS will need to reflect the change.
- (11) If an item is determined non-scannable, the “Non-scannable” control sheet provides identifying info that will enable these items to be re-associated with the appropriate application package during reconstitution.
 - (12) Prepare documents for scanning:

- Remove staples, rubber bands, clips, etc.
- Straighten wrinkled edges and tape any torn documents
- Trim ragged edges, if needed
- Copy the original documents from the application package that are unscannable, (e.g., torn documents, and/or odd sized sheets).

- (13) When we receive two or more checks to pay the user fee for one application, change the priority of the package to “1” to ensure the application and multiple checks are processed within the 6 workday time frame. The second check is processed as an additional payment and needs the AIS to complete processing through MEDS.

3.45.1.11.3.2.1

(01-01-2024)

General Guidelines for Identifying Documents Received with EO Packages

- (1) This section contains general guidelines to help determine the appropriate control sheet to use with additional documents received with the EO packages that are processed through MEDS.
- (2) The table below provides “examples” of which control sheet should be used for an EO Application Package. Refer to specific guidelines for specific application; the table below only provides examples for general guidelines:

Example	Form 1028 packages
Trust	Other Documents
Trust/Charter	Other Documents
Trust Agreement	Other Documents
Articles of Agreement	Other Documents
Articles of Association	Other Documents
Certificate of Formation	Other Documents
Certificate of Incorporation	Other Documents
Constitution	Other Documents
Constitution & Bylaws	Other Documents
Statutes	Other Documents
Last Will and Testament	Other Documents
Charter	Other Documents
Code Regulations	Other Documents
Cover Letter - Request for Expedite	1st document behind the Other Document Control Sheet

Books, posters, etc. Items that can't be scanned.	Non-Scannable Control Sheet
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- (3) The table below provides examples of which control sheet should be used for an EO ADF package:

Document Received Titled	Control Sheet Check Box
Additional Documents	Add'l Documents

3.45.1.11.3.2.2
(01-01-2023)

**Document Preparation
for EO Closed Cases or
Additional Documents
using Form 8670**

- (1) Assemble EO Closed Cases (EOCC) as follows:

- a. Form 8670, EDS - Exempt Organization Case Closing Sheet

Note: One or more Forms 8670 could be in the package; data is only captured from the 1st Form 8670.

- b. Final Letter Control Sheet
c. Final Letter - Required in each package.

Note: A Final Letter control sheet is needed for each Final Letter within the case. The 872-C or page 11 of the Form 1023 could be found after the final letter. (multiples are allowed)

- d. Disclosable Document Control Sheet
e. Disclosable Documents

Note: There must be at least one page behind the Disclosable Document control sheet. If not, the case goes to Manual Form Identification Module and will need to import a filler page.

- f. Non-Disclosable Document Control Sheet
g. Non-Disclosable Documents

Note: There must be at least one page behind the Non-Disclosable Document control sheet. If not, the case goes to Manual Form Identification Module and will need to import a filler page.

- h. A "New Package" control sheet is only placed before the second and all subsequent packages within a batch. The first package in a batch doesn't need a "New Package" control sheet.

3.45.1.11.3.2.2.1
(01-01-2023)

**Problem Applications -
EOCC Doc Prep Errors**

- (1) EOCC applications pulled and corrected by EO Ruling & Agreements (R&A) Adjustment Unit are:

- Required documents missing, and
- Documents that are bound or can't be scanned

Example: Newspapers that have not been copied, photographs that haven't been copied, unbound documents that don't have frayed edges removed.

Note: Small simple doc prep errors correctable by the scan operator should be fixed and **not** pulled from the batch. Provide feedback to EO Ruling & Agreements (R&A) Adjustment Unit through the overseeing BSP:SPP Analyst.

- (2) See table below to correct the error without pulling the EOCC.

Missing Document	If	Then
Final Letter Control Sheet	final letter in EOCC	insert Final Letter Control Sheet from electronic library, and continue processing.
Disclosable Control Sheet	Disclosable Control sheet is missing and there is a Form 872-C following a Final Letter	insert the Disclosable Control Sheet from the electronic library after the Form 872-C and continue processing.
Disclosable Control Sheet	Disclosable Control sheet is missing and there is no Form 872-C following a Final Letter	insert the Disclosable Control Sheet from the electronic library after the last page of the final letter and continue processing.
Disclosable control sheet indicating there are no disclosable documents	no disclosable document sheet in package, but info annotated on Disclosable Control Sheet	insert page indicating no disclosable documents from the electronic library, and continue processing.
Non-disclosable sheet indicating there are no non-disclosable documents	no Non-disclosable documents sheet in package, but info annotated on Non-Disclosable Control Sheet	insert page indicating no non-disclosable documents from the electronic library, and continue processing.

- (3) Another correction that can be made by the re-scan or manual ID operator at CAMCSD is:

If package	then	then
has multiple disclosable control sheets	delete all disclosable control sheets after the first one	continue processing

- (4) When deleting an image because of a duplicate page getting imaged, you **must** pull the hard copy to confirm that it's a true duplicate image and not a second copy provided by the filer.
- (5) Cases should **not** be pulled, other than those indicated in table above, and should be corrected by CAMCSD employees. Provide feedback to EO Ruling & Agreements (R&A) Adjustment Unit via EOCC Error Log Sheet to the BSP:SPP Analyst.

Note: Small simple doc prep errors correctable by the scan operator should be fixed and **not** pulled from the batch.

- Orange editing marks or other colored ink editing marks that don't image. If CAMCSD notices the orange edit marks they will over write the editing in "RED" ink. CAMCSD doesn't need to review the package for edit marks.
 - sticky on documents,
 - staples left in documents, and
 - torn pages that would need to be copied.
- (6) Cases pulled for Doc Prep errors are corrected by EO Ruling & Agreements (R&A) Adjustment Unit employees. CAMCSD management will alert EO Ruling & Agreements (R&A) Adjustment Unit management when there are 28 or more applications needing correction. Or if less than 28 packages, then contact EO Ruling & Agreements (R&A) Adjustment Unit if packages are older than 90 days old.
 - (7) Pull EOCC packages that contain a package separator sheet in error. Don't image/process as an EOCC package. Next:
 1. Pull the package from the batch and don't process the package as an EOCC package.
 2. Annotate on the box transmittal that the package was pulled and not processed - Package Separator Sheet.
 3. Return the package with the other EOCC packages that were processed and received in the box.
 - (8) All EOCC applications must be processed within 15 days of receipt at CAMCSD, with the exception of the cases pulled because of EO Processing errors.

3.45.1.11.3.2.2.2 (01-01-2023)

Reprint Form 8670

- (1) Reprint the Form 8670 from EDS if:
 - the Form 8670 is unscannable
 - poor quality of print, or
 - data is cut off of original document.
- (2) Sign on to EDS and select option 2) - EO EDS
- (3) Select option (3) - Inventory Control System (ICS)
- (4) Select option (07) - Print Closing Forms
- (5) Enter the EDS case number(s) for the case(s) for which you need to reprint Form 8670.
- (6) Click on F5 to print.

- (7) Enter the letter “t” in the Print Mode and the number “10” in the Device mode.
- (8) Select option 0 to exit.

3.45.1.11.3.2.3
(01-01-2024)
**Document Preparation
for Form 1028
Application Package -
Case Assembly
Procedures for Form
1028 Determination
Letter Applications
Processed Through
MEDS**

- (1) For MEDS processing, Form 1028 package **MUST** contain:
 - a. Form 1028
 - b. Form 8718

Note: Form 8718 is completed by the Second Sort Sub-Process if one wasn’t submitted with the application.
 - (2) For unprocesseable application packages, route to the Exception sub-process to research missing items.
 - (3) Verify the EIN is the same on the Form 1028, Form 2848 and Form 8821. If not; the Form 2848 or 8821 is invalid.
 - (4) The Document Preparation sub-process assembles the Form 1028 application package in the proper pre-scanning order:
 - a. New Batch control sheet

Note: Required only when there are multiple batches loaded for scanning.

 - b. New Package control sheet placed between package
 - c. Form 8718
 - d. Form 1028 application or BMFOL IDRS screen print substitute for page 1 of Form 1028 (if needed)
 - e. Form 2848 (POA)
 - f. Form 8821 (Tax Information Authorization)
 - g. Control sheet for Other Documents
 - h. Place all documents other then those listed separately in order submitted by the filer behind the Other Document control sheet.

Note: Correspondence requesting expedited treatment must be first document behind the Other Document control sheet, if applicable.

 - i. Non-scannable bar coded document for non-scannable items
 - j. The envelope

Note: The envelope **isn’t** scanned, but is associated back with the hard copy application as part of the reconstitution process.
 - (5) Verify the Postmark Date is prior or equal to the Received Date. Edit the dates if necessary.
- Note:** If the Postmark or Received date is changed, notify management. The account in LINUS will need to reflect the change.
- (6) Annotate your initials at the bottom right hand corner of the Form 8718.
 - (7) If the application package doesn’t meet MEDS criteria, route application to the legacy system for processing.

3.45.1.11.3.3
(01-01-2023)**General Guidelines for
EP Packages**

- (1) If using an INOLE Plan print for an EP package you will need to annotate the plan & plan number from the Form 8717 on the INOLE print if one is provided on the Form 8717.
- (2) If no Plan Name and Plan Number is provided on the Form 8717 you will capture the first plan and plan number listed on the INOLE print.
- (3) If no info is available on INOLE or the Form 8717 you will use Plan number 999 and the plan name as "PLAN"
- (4) If Plan name is available on the Form 8717 but no Plan Number and the plan name doesn't match INOLE you will use the Plan name from the Form 8717 and the default Plan Number of 999.
- (5) If Plan name is available on the Form 8717 but no Plan Number and the Plan name matches INOLE you will use the Plan Name and the Plan Number from the INOLE print.
- (6) The DLN and the postmark/received date must be on the INOLE print.
- (7) The "Batch" control sheet is only needed if multiple batches are scanned at the same time.
- (8) For unprocessable application packages, route to the Exception sub-process to research missing items.
- (9) If the application package doesn't meet MEDS criteria, route application to the legacy system for processing.
- (10) If using an INOLE print containing plan info in the package and multiple plans are shown:
 1. If plan number is available on the Form 8717, annotate the plan number on the INOLE print.
 2. If plan number isn't available on the Form 8717, annotate plan number 999 on the INOLE print.
 3. If plan name is available on the Form 8717, annotate the plan name on the INOLE print.
 4. If plan name isn't available on the Form 8717, annotate plan name "PLAN" on the INOLE print.
- (11) Prepare documents for scanning:
 - Remove staples, rubber bands, clips, etc.
 - Straighten wrinkled edges and tape any torn documents
 - Trim ragged edges, if needed.
 - Copy the original documents from the application package that are un-scannable, (e.g., torn documents, and/or odd sized sheets)
- (12) Verify the Postmark Date is prior or equal to the Received Date. Edit the dates if necessary.

Note: If Postmark or Received date is changed, notify management. The account in LINUS will need to reflect the change.
- (13) Annotate your initials at the bottom right hand corner of the Form 8717.

- (14) When we receive two or more checks to pay the user fee for one application, change the priority of the package to “1” to ensure the application and multiple checks are processed within the 6 workday time frame. The second check is processed as an additional payment and needs the AIS to complete processing through MEDS.
- (15) All Form 5310-A packages must have the priority changed to “25” during the initial scanning process.

3.45.1.11.3.3.1
(01-01-2023)

General Guidelines to help identify the correct Control Sheets for EP packages

- (1) Insert a control sheet for each occurrence of the document specified. Precede the document with an EP/EO Document Type control sheet with a check mark in the corresponding checkbox that identifies the document.
- (2) The following can assist you in identifying EP Non-Form forms.

Description	Serial Letter Number
Demo	NA
Cover Letter	NA
Favorable Determination Letter	
Opinion Letter	K373885a
Advisory Letter	VS322532
Amendments	NA
Adoption Agreement	NA
Plan Document	NA
Trust Document	NA
Certification of Intent to Adopt a Pre-approved Plan	

3.45.1.11.3.3.2
(01-01-2023)

Document Preparation for Form 8717 - User Fee for Employee Plan Determination Letter Request

- (1) Multiple Form 8717 are allowed, but data is only captured from the first occurrence.
- (2) If Form 8717 consists of additional pages, place additional pages behind the Other Doc control sheet.
- (3) Form 8717 must be completed if one wasn't submitted with the application.
- (4) If the Form 8717 is prepared by IRS it must be stamped “Prepared by IRS”.

3.45.1.11.3.3.3
(01-01-2023)

Document Preparation for Form 5310-A Application

- (1) For MEDS processing, the Form 5310-A application package “**MUST**” contain:
 - a. Multiple Form 5310-A application

Note: INOLE print is used if page one or entity info is missing.

- (2) The Document Prep sub-process ensures the document order for package scanning:

- a. Form 5310-A
- b. Form 2848 or Form 8821 (page sequential order)

Note: EP Document Control Sheet precedes each of the following

- c. Cover Letter
- d. Amendments
- e. Other Documents

Note: Includes Board of Directors Resolution and Modification Statement of Changes to the Plan.

- f. Non-Scannable bar-coded control sheet, completed with all applicable info.
- g. Envelope

Note: The envelope **isn't** scanned, but is associated back with the hard copy application as part of reconstitution process.

- (3) If remittance is received with Form 5310-A, it may be a penalty payment. The check should be sent to Manual Deposit for processing to NMF. Form 3244-A, Payment Posting Voucher and Form 5734, Non-Master File Assessment Voucher must accompany the check and Form 5310-A. Contact the BSP:SPP Analyst for completion of the forms.

3.45.1.11.3.4
(01-01-2023)
**Document Preparation
for Additional
Documents Filing (ADF)
using Application
Identification Sheet (AIS)
When Campus Receives
the Package Directly
from the Filer**

- (1) The Document Preparation sub-process assembles the ADF package in proper pre-scanning order:
- a. Application Identification Sheet (AIS)
 - b. EO Attachments or EP Document Types Control Sheet with the appropriate check box marked
 - c. Supporting documents
- (2) The AIS must be stamped with the postmark date and the IRS received date. If the ADF package is faxed to CAMCSD the postmark date is the same as the IRS received date.
- (3) For an ADF package the IRS received date is the date received at CAMCSD within the TE/GE area.
- (4) For Remit ADF packages received with no additional documents and only a payment, refer to Additional Payments Processed Through MEDS.

3.45.1.11.3.4.1
(01-01-2023)
EO ADF - Non-Remit

- (1) Document prep additional documents received for an EO MEDS case with an AIS:
- a. AIS
 - b. EO Control Sheet with "Additional Document" checkbox marked
 - c. Additional documents

Note: At least one document must follow the control sheet.

- (2) No DLN is required for a non-remit ADF package.

- (3) Postmark and Received dates must be stamped on the AIS sheet.

3.45.1.11.3.4.2
(01-01-2023)

EO ADF - Remit with or without additional documents

- (1) Document prep additional documents and payment received for an EO MEDS case with an AIS:
- AIS
 - EO Control Sheet with "Additional Documents" checkbox marked
 - Additional documents received from the filer.

Note: One document must follow the control sheet.

- (2) DLN is required for a remit ADF package and the checkbox on the AIS needs to be marked indicating that the AIS is remit.
- (3) The check should be removed before receiving the package in Doc Prep. The DLN should be stamped on the AIS before receiving the package in Doc Prep.
- (4) Postmark and Received dates must be stamped on the AIS sheet.
- (5) If ADF arrives with only a user fee and no additional documents, the Additional Document Control Sheet isn't needed. Treat the ADF package as an additional payment.

3.45.1.11.3.4.3
(01-01-2023)

EP ADF - Non-Remit

- (1) Document prep additional documents received for an EP MEDS case with an AIS:
- AIS
 - EP Control Sheet with "Additional Document" checkbox marked
 - Additional documents

Note: At least one document must follow the control sheet.

- (2) No DLN is required for a non-remit ADF package.
- (3) Postmark and Received dates must be stamped on the AIS sheet.

3.45.1.11.3.4.4
(01-01-2023)

EP ADF - Remit with or without additional documents

- (1) Document prep additional documents and payment received for an EP MEDS case with an AIS:
- AIS
 - EP Control Sheet with "Additional Documents" checkbox marked
 - Additional documents received from the filer.

Note: One document must follow the control sheet.

- (2) DLN is required for a remit ADF package and the checkbox on the AIS needs to be marked indicating that the AIS is remit.
- (3) The check should be removed before receiving the package in Doc Prep. The DLN should be stamped on the AIS before receiving the package in Doc Prep.
- (4) Postmark and received dates must be stamped on the AIS sheet.

- (5) If ADF arrives with only a user fee and no additional documents, the Additional Document Control Sheet isn't needed. Treat the ADF package as an additional payment.
- 3.45.1.11.3.5
(01-01-2023)
Document Preparation for Additional Documents Filing (ADF) using Application Identification Sheet (AIS) When the Package arrives Directly from EP/EO Rulings & Agreement Office
- (1) An ADF package received from EP/EO Rulings & Agreements (R&A) Office could have the Doc Prep completed before shipment to CAMCSD. If the Doc Prep is completed, CAMCSD:
- Stamps the AIS document with the postmark date and the IRS received date.
Note: The same rules apply for the postmark/IRS received date as for any ADF package.
 - Verifies package assembled as required.
Note: Additional checkbox control sheets are acceptable in an ADF package when Doc Prep'd before routing to CAMCSD.
- (2) If a large volume of ADF packages come from EP the following additional steps are taken:
- Verify and acknowledge the Form 3210 following the Form 3210 IRM procedures.
 - Return hard copy packages back in the same container they were received in. Example, if they come in a box, send it back in that same box.
 - Packages don't need to be placed back in the folders they were received in, but the folders do need to be returned in the container with the hard copy documents.
- (3) For Remit ADF packages received with no additional documents and only a payment, refer to Additional Payments Processed Through MEDS.
- 3.45.1.11.3.6
(01-01-2023)
Document Preparation for Non-Scannable Materials
- (1) Envelopes aren't scanned. A non-scannable control sheet isn't needed for envelopes.
- (2) Information not scanned **"MUST"** be reassociated with corresponding scannable items.
- (3) Complete the Non-Scannable control Sheet for items received with the application package. (e.g., bound documents that can't be torn apart, audio tapes).
- (4) The following fields should be completed on the "Non-scannable Materials" control sheet:
- EIN
 - EP Plan Number (EP applications only)
 - Form Type
 - Brief description
- (5) Forward all Non-Scannable items to the Reconstitution Area. Place the Non-Scannable document in the sequence order per package type and attach a copy of the Non-scannable control sheet to the non-scannable item.

3.45.1.11.3.7
(01-01-2023)

General Guidelines for Document Preparation on Forms Used By Both EP & EO

- (1) Prepare documents for scanning:
 - Remove staples, rubber bands, clips, etc.
 - Straighten wrinkled edges and tape any torn documents.
 - Trim ragged edges, if needed.
 - Copy the original documents from the application package that are unscannable, (e.g., torn documents, and/or odd sized sheets).

3.45.1.11.3.7.1
(01-01-2023)

Document Preparation for Form 2848 - Power of Attorney and Declaration of Representative

- (1) Taxpayers file Form 2848 to notify the IRS of their authorized representative. Process an original document, a photocopy, or a facsimile transmission (FAX).
- (2) Verify the filer's EIN is the same as on the application and the Form 8717. If not, the Form 2848 is considered invalid.
- (3) If the filer provides valid info for a representative and a volume submitter, don't capture the data for the volume submitter and indicate that the volume submitter is invalid.
- (4) If Designation code under Part II is "H, - Unenrolled Return Preparer", or left blank for the representative, the form is invalid.
- (5) If multiple representatives are provided on Form 2848 and their corresponding designation code is H or blank;
 - Annotate the **valid** representatives with an "X" on page 2 in the right side margin of Part II after the date that corresponds to the representative. If the form is **invalid, no** annotation is needed.
 - Place form in appropriate order within the application package
- (6) If any of the required blocks aren't completed or legible, research the application for the info. If the info is found, notate the info in "**RED**" in the appropriate box. If unable to find the info, route entire application to the Exception sub-process for additional research.

Note: Example of required blocks to research if not "completed" are, Entity info, Address, and Zip Code.

- (7) Required blocks to research if not complete are:
 - Representative's Address
 - Representative's Zip Code
- (8) If representative/appointee name isn't present on the form and it doesn't say "see attachment," mark the form as invalid. If form says "see attachment" place the form behind the Other Doc control sheet.
- (9) The Zip Code is required if the representative's Entity info is present.
- (10) To determine the validity of the Form 2848. See IRM 3.45.1.19.1, Power of Attorney and Declaration of Representative.
- (11) A valid package doesn't require a Form 2848 or a complete Form 2848; both pages aren't required for the Form 2848. There is no need to insert a blank page for the page missing if not provided by the filer. The system is designed to accept the package if pages are missing.

Note: You must put the pages provided in order. Page one of the Form 2848 must come before page two if both pages are provided or the system flags the representatives as invalid.

- (12) Multiple Forms 2848 are allowed.
- (13) If a Form 2848 and Form 8821 contain the same representative, both forms are imaged and processed per IRM procedures for the form type.

3.45.1.11.3.7.1.1
(01-01-2023)
Non-IRS Form 2848

- (1) If a filer submits a Form 2848 that isn't an IRS form, process the form through MEDS:
 - If only one page is submitted, then copy page one and treat it as page 2. You will have 2 pages with the same data.
 - Ensure the non-IRS power of attorney form satisfies the requirements under IRM 1.25.1.2.1(7) and (8).
 - Make all required edits of the standard Form 2848
- (2) All Form 2848 procedures apply with the exception of making a photocopy of page one to provide two pages when the form is processed through MEDS.

3.45.1.11.3.7.2
(01-01-2023)
**Document Preparation
for Form 8821 - Tax
Information
Authorization**

- (1) Taxpayers file Form 8821 to authorize the IRS to release confidential tax info to a designee. The designee may be an individual or entity (e.g., corporation, partnership, trust, or organization). Process an original document, a photocopy, or a facsimile transmission (FAX).
- (2) Verify the EIN is the same as on the application and the Form 8821; if not, the form is considered invalid.
- (3) If no appointee(s) name is available on the Form 8821, the form is considered invalid.
- (4) The Zip Code is required if the representative's Entity info is present.
- (5) Annotate the valid representatives with an "X" in the right side margin of line 7. If the form is invalid no annotation is needed.
- (6) To determine the validity of the Form 8821. See IRM 3.45.1.19.2, Taxpayer Information Authorization (TIA).
- (7) Multiple Forms 8821 are allowed.
- (8) If a Form 2848 and Form 8821 contain the same representative, both forms are imaged and processed per IRM procedures for the form type.

3.45.1.11.4
(01-01-2023)
Batch Scanning Module

- (1) As the Scan operator double click on the SCAN ICON on your desktop to initiate the scanning process.
 - (2) Select "New Batch" icon to scan in a new batch.
- Note:** If you need to add to a batch that has been scanned, you would select "open batch" to perform the function.
- (3) The Scan operator will select the appropriate workflow Process Icon:

ICON on Desk Top	Drop Down Menu
New Application - EO	NEWAPP - Per Form Type
New Application - EP	NEWAPP - Per Form Type
EO Closed Cases	MEDSEOCC
ADF	ADF (Additional Document Filing)

- (4) Enter the BBTS 4 digit number to initialize the scan batch.
- (5) The system won't allow the same BBTS number to be utilized within the same day. If additional documents need to be scanned or added to the BBTS number, the operator will need to select the Open Batch button.
- (6) The same BBTS number can't be utilized in the last 7 days; if so, the system will detect the duplication and require the operator to confirm that the BBTS is to be reused as requested. A warning message is provided to the operator asking to verify if they want to use the same BBTS number.
- (7) The Batch Scanning module will automatically assign a unique batch control number BBBBYJJJ to initialize a scanning application for each batch using a workflow process.
 - BBBB = the four digit BBTS batch number that was entered by the Scan Operator
 - YY = the last 2 digits of the current year
 - JJJ= the Julian date that the batch was scanned
- (8) Enter the IRS received date for the submissions within the batch. The IRS received date entered during scanning for the batch is:
 - New applications - date it was received at the first IRS Office
 - EOCC - date package received at CAMCSD.
 - ADF packages - date received at CAMCSD.
 - Interoffice Mail - date received at CAMCSD.
- (9) The IRS received date is to be entered as DD/MM/YYYY.
- (10) You must enter the date correctly in the system. Once the date is entered and the screen is released the date can't be changed. This date is provided on all managerial reports that are used to monitor the workflow and required time frames.
- (11) For EOCC process the Scan operator must annotate the unique scan batch control number created by the Batch Scanning Module on the box transmittal.
- (12) Once scanning of the batch is complete, select Finish Scanning. When finish is selected, the system will automatically remove all blank pages from the batch. The computer will also automatically clean up and de-skew images.
- (13) The "Batch Scanning Module" converts hard-copy documents to electronic versions that can be accessed through Documentum.

- (14) A batch of documents that are fed into the scanner must have a common leading edge. Documents may be left, right, or center-aligned in the elevator tray.
- (15) All pages in the batch must be top edge justified with all pages facing up.
- (16) All pages are in the order top to bottom.

Note: IMPORTANT: Proper alignment of documents is very important. Documents must be fed under both feed module tires.

- (17) Refer to table below for the priority that is used per package type. The system has a default priority setting. The scan operator must adjust the default priority when needed.

Note: T&S management can change priority for any package at their discretion when workflow requires the change. :

Package Type	Priority	Default
Form EP 5310-A: New Application Package Scan/Data Capture/Export	25	
All application packages, EO & EP, where filers are re- questing an expedite process of their appli- cations	1	
EO Additional Document Filing – Remit - Scan/Data Capture/Export	15	X
EO Additional Document Filing - Non-Remit - Scan/ Data Capture/Export	15	X
EP Additional Document Filing – Remit - Scan/Data Capture/Export	15	X
EP Additional Document Filing – Non-Remit - Scan/ Data Capture/Export	15	X
EO Closed Case Scan/Data Capture/ Export	50	X

Package Type	Priority	Default
Correspondence Case Package Scan/ Data Capture/Export Note: not yet in production	30	X
Applications received with multi checks. Priority must be changed to process both user fee checks within the required 6 workday time frame.	5	

- (18) All Form 5310-A packages must have the priority changed to 25.
- (19) All control sheets remain within the application package.
- (20) When feeding batched documents, the maximum height of the batched documents is 10.2 cm (4 in.), approximately 1000 sheets of paper.
- (21) Refer to the Kodak i810 Operation Guide for step by step instructions for performing maintenance and operation of the equipment.

3.45.1.11.4.1 (01-01-2023) Interruption of Scanning

- (1) Scanning process is stopped for various reasons, (e.g., paper jam, staple, paper clip, etc.); the cursor must be at the bottom of the last page scanned (Thumb nail) before scanning is continued. Incorrect placement will place images in the incorrect package or order.
- (2) Verify the last page in the exit hopper was imaged.
- (3) Verify the cursor is behind the last page scanned.

3.45.1.11.5 (01-01-2023) Manual Form Identification (Manual ID)

- (1) MEDS should identify all forms; however, some forms may need to be identified manually where the MEDS system is unable to identify pages or when unexpected pages are detected by the system.
- (2) Manual Form Identification is the first step to “fix-up”. The system automatically cleans-up the pages, eliminating blank pages, correcting any skewed images and removing small extraneous markings on the pages.
- (3) The system will identify documents in error. A box with red highlights identifies the documents with errors. The document can be enlarged by clicking the full screen icon on the icon bar. However, the document must be minimized (by clicking the same icon) before the form name can be assigned.
- (4) Determine what form name should have been associated with the form in error. To assign the form name from the Assign Form pop-up window, select the appropriate form name.

- (5) If the form can't be identified or isn't listed in the F11 menu, click on F6 to open the Reject Package pop-up window.
- (6) When sending the package manually to Manual ID or Rescan you must put your SEID after the remarks in the remarks field.
- (7) Follow the tables below to determine appropriate reason to select.
- (8) EO Closed Cases (EOCC)

Reason Selected	If	Then	and
Document Missing Required Page	missing page is other than Form 8670/ Form 8671 or Final Letter	send to rescan module	insert missing page
Reprint Case Closing Sheet NOT Applicable for CAMCSD			
Package Missing Required Document(s)	missing document other than Form 8670/Form 8671 or Final Letter	send to rescan module	insert missing document
Delete Package	missing document is the Form 8670/ Form 8671 or Final Letter	Indicate reason in the dialogue box why package was deleted and pull package from batch	annotate on box transmittal that package was closed and returned to EO/EP Determination Processing Section in Cincinnati. Route package with a copy of box transmittal showing case that was pulled
Package Missing Control Sheet(s)		send to rescan module	insert missing control sheet
Rescan Page	poor image	send to rescan module	rescan/insert page to correct poor image

Other	no other reason fits	provide reason in the dialogue box.	
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(9) **New Application Packages**

Reason Selected	If	Then	and
Document Missing Required Page	missing page	send to rescan module	insert missing page
Package Missing Required Document(s)	missing document	send to rescan module	insert missing document
Delete Package	missing document or required data	Indicate reason in the dialogue box why package was deleted and pull package from batch	
Package Missing Control Sheet(s)		send to rescan module	insert missing control sheet
Rescan Page	poor image	send to rescan module	rescan/insert page to correct poor image
Other	no other reason fits	provide reason in the dialogue box.	

(10) Non-Standard forms will need to be identified through Manual ID. Non-Standard forms such as, but aren't limited to:

- One Page Form 2848 that will have the first page copied and used as a second page.
- Form revisions that MEDS doesn't support.

3.45.1.11.5.1
(01-01-2023)
Two or More Initial Application Packages Scanned Together

- (1) To prevent two or more initial application packages from being scanned in together, the system will send the package(s) to manual ID alerting the employees of the situation.
- (2) An EO initial package is never to contain more than one EO Checkbox with the following multiple documents; send the package to Manual ID for correction:

- Organizational Docs
- Bylaws
- Other Documents
- Correspondence

(3) An EP initial package is never to contain more than one EP Checkbox with the following multiple documents; send the package to Manual ID for correction:

- Demos
- Cover Letters
- Last Favorable Det Ltr
- Opinion/Advisory Letter
- Amendments
- Adoption Agreement
- Plan Document
- Trust Document
- Other Documents
- Cert of Intent to Adopt

3.45.1.11.5.1.1
(01-01-2023)

**Correction to Multiple
Checkboxes Control
Sheets are in Package**

(1) The table below provides procedures to take when multiple checkbox control sheets are scanned in one package.

Situation	then	and	and
Multiple checkbox control sheet in one initial application	Delete multiple checkbox control sheet and	move documents under appropriate checkbox control sheet.	
Multiple initial applications scanned together	Pull hard copy for all applications involved	Delete package from the system other than the first initial application in package	process all other initial applications involved. Ensure that package separator sheet is inserted between every initial application.

3.45.1.11.6
(01-01-2023)
Rescan

- (1) Problem pages within a package can be sent automatically by the computer or manually during Manual Form Identification, Data Completion and Verification.
- (2) When deleting an image because of a duplicate page getting imaged, you **must** pull the hard copy to confirm that it's a true duplicate image and not a second copy provided by the filer.

3.45.1.11.7
(01-01-2023)
Data Completion

- (1) MEDS will read and automatically capture data fields on designated and trained forms. This process is referred to as Optical Character Recognition (OCR). Where the automatic OCR process fails, such that the program is unable to read the character or has a low confidence in a character, the questionable data is presented to the user for manual transcription or correction as necessary.
- (2) Data Entry requires **Double-Blind** key entry of the fields such as;
 - Money Amount
 - DLN
 - EIN
 - Plan Number (EP only)

Note: For specific verification fields per form, refer to Data Verification section.

- (3) Employee performing "Data Entry" must identify and input the four character Name Control. The Name Control is identified and established in compliance with Document 7071, Name Control Job Aid.
- (4) Depending on package type and form, OCR could be turned off requiring manual data entry for specified data elements. Additional forms are OCR'd when the forms are redesigned for an imaging system.
- (5) A highlighted outline square over the section on the screen draws the user's eye to the area of data to be captured.
- (6) Data Completion operator will enter the correct character in the corresponding highlighted Data Entry Field.
- (7) If the filer provides info on the application that is longer than the field accepts, enter as much info as allowed.

Example: The CAF number allows 10 characters. If the filer provides a number with 12 characters, you'll capture the first 10 characters. This doesn't apply to the Entity fields. You must follow the procedures for capturing Entity info.

- (8) Sections below provide specific procedure for the required data elements per form/process.

3.45.1.11.7.1
(01-01-2023)
EO Closed Cases (EOCC)

- (1) The following table provides the fields that are required to be captured during Data Completion for EOCC package.

EO CLOSED CASES (EOCC)	
Captured from the Form 8670	Require Data Completion
Case Number	X
EIN	X
Control Date (MMDDYYYY)	X
Name Control	X

Captured from the Form 8670	Require Data Completion
Form Number	X
Type Request	X
Closing Code	X

- (2) Compare the highlighted character on Ticker tape to the highlighted character on the EDS Closing Sheet (Form 8670). The ticker tape will include highlighted alpha-numeric characters where the system had low confidence in its recognition of that character or red arrows where the character could not be recognized at all. A highlighted square over the section of the Form 8670 on the screen draws the user's eye to the area of data to be checked.
- (3) Enter the correct character in the corresponding highlighted Data Entry Field.

3.45.1.11.7.2
(01-01-2023)
**Additional Document
Filing (ADF)**

- (1) Invoke ADF module when CAMCSD receives additional documents for a package/application already processed through the system. The ADF package could come directly from the filer via fax, mail or from Rulings & Agreements (R&A).
- (2) If the ADF package arrives from Rulings & Agreements (R&A), the packages will come with the Doc Prep completed.
- (3) Remit ADF packages will need to be stamped with a DLN and the check box marked indicating that there is a payment.
- (4) Remit ADF packages must be processed through LINUS.
- (5) Non-remit ADF packages won't be stamped with a DLN.
- (6) Non-remit ADF packages aren't processed through LINUS.
- (7) All ADF packages must be stamped with the Postmark and CAMCSD Received date. See IRM 3.45.1.11.3.5, Document Preparation for Additional Documents Filing (ADF).

3.45.1.11.7.2.1
(01-01-2023)
**ADF Non-Remit EP/EO
Package for Additional
Documents**

- (1) The following table provides the fields that are required to be captured during Data Completion.

EP/EO AIS		
Captured from AIS	If 2 D-Bar code is read	Require Manual Data Completion
MEDS Case Number	No data capturing required	X
Postmark Date (MMDDYYYY)	NA	X
Received Date (MMDDYYYY)	NA	X

3.45.1.11.7.2.2
(01-01-2023)

**ADF Remit EP/EO
Package for Additional
Documents**

- (1) The following table provides the fields that are required to be captured during Data Completion.

EP/EO AIS		
Captured from AIS	If 2 D-Bar code is read	Require Manual Data Completion
MEDS Case Number	No data capturing required	X
DLN	NA	X
Check Box indicating money was received	NA	X
Postmark Date (MMDDYYYY)	NA	X
Received Date (MMDDYYYY)	NA	X

3.45.1.11.7.2.3
(01-01-2023)

ADF - Form 8671

- (1) The following table provides the fields that are required to be captured during Data Completion.

Form 8671	
Captured from the Form 8671	Require Data Completion
EDS Case Number	X
EIN	X
Control Date (MMDDYYYY)	X
Name Control	X
Plan Number	X

3.45.1.11.7.3
(01-01-2023)

**Forms Filed With Only
the Employee Plan
Application Package**

- (1) The following sub-section provides procedures for data completion fields captured on the Employee Plan applications.
- (2) If a form is shared by both Employee Plan and Exempt Organization, such as the Form 2848, refer to the section for shared forms.

3.45.1.11.7.3.1
(01-01-2023)

**Form 8717 - User Fee for
Employee Plan
Determination Letter
Request**

- (1) A user fee is required with an application for a determination letter. The exemption from the user fee (section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001 as updated by Notice 2017-1) applies to all eligible employers who request a determination letter during the qualifying time period if the plan was first in existence no earlier than January 1 of the tenth calendar year preceding the year in which the application was filed. The user fees are submitted with the determination letter application and the Form 8717.
- (2) The following table provides the fields captured from the Form 8717.

Employee Plan - Form 8717 (V. 6/2022)				
Element	Page / Line on Form	Data Captured if Present	If not Present on Form	OCR / Manual Captured
Form Revision	Top Left Corner	Field is pre-populated to the most current form revision.		Must be manually changed if wrong version is populated.
Certification Signature		"X" in block if box is checked		Manual
Fee Schedule B		"X" in block if box is checked		Manual

- (3) The table below provides procedures for capturing fee schedule:

If Form 8717 shows	Then
multiple fee schedules are checked	capture the fee schedule for the form type you're processing
no fee schedule is marked	field release, don't capture a fee schedule

3.45.1.11.7.3.2
(01-01-2023)

**EP INOLE - No Plan
Section**

- (1) Use an INOLE with a definer code **P** after the EIN print when:
 - Page one is missing from the application or
 - In place of an application such as the Form 9999.
- (2) An INOLE with the plan info is preferred over an INOLE without plan info, which is still acceptable.
- (3) The following table provides the fields captured from the INOLE print.

EP INOLE - No Plan Section

Element	Max Size / Format	Data Captured if Present	Additional Info
EIN	9/ #####	EIN -	Required Field
DLN	14 / #####	DLN	Required Field
Postmark Date	8 / MMDDYYYY	Postmark date	Required Field
Received Date	8 / MMDDYYYY	Received Date	Required Field
Name of Plan Sponsor	35 characters	Plan Sponsor Name	Required Field
Name of Plan Sponsor (Continuation Line)	35 characters		used if needed
Name Control	4 characters	Name Control	Must comply with Name Control Rules Required Field
Address	35 characters	Address	
City	20 characters	City	Required if state is provided
State	2 characters	State	Required if Zip is provided
Zip	5 characters	Zip	Required if State and City is provided
Zip Plus	4 characters	Zip Plus	If provided on form
Taxpayer Foreign Indicator	Checkbox	X	Only if address is Foreign
Taxpayer Foreign City	20 characters	City	Required if Foreign Indicator is selected
Taxpayer Foreign Country	2 characters	Country	Required if Foreign Indicator is selected
Plan Number	3 characters	Plan Number	Default 999
Plan Name	32 characters	Plan Name	Default PLAN

3.45.1.11.7.3.3
(01-01-2023)**EP INOLE - With Plan
Section**

- (1) Use an INOLE with the definer code "P" after the EIN when page one is missing from the application.
- (2) An INOLE with the plan info is preferred over an INOLE without plan info, which is still acceptable. The following table provides the fields captured from the INOLEP print.

EP INOLE - With Plan Section			
Element	Max Size / Format	Data Captured if Present	Additional Info
EIN	9/ #####	EIN -	Required Field
DLN	14 / #####	DLN	Required Field
Postmark Date	8 / MMDDYYYY	Postmark date	Required Field
Received Date	8 / MMDDYYYY	Received Date	Required Field
Name of Plan Sponsor	35 characters	Plan Sponsor Name	Required Field
Name of Plan Sponsor (Continuation Line)	35 characters		used if needed
Name Control	4 characters	Name Control	Must comply with Name Control Rules Required Field
Address	35 characters	Address	
City	20 characters	City	Required if state is provided
State	2 characters	State	Required if Zip is provided
Zip	5 characters	Zip	Required if State and City is provided
Zip Plus	4 characters	Zip Plus	If provided on form
Taxpayer Foreign Indicator	Checkbox	X	Only if address is Foreign
Taxpayer Foreign City	20 characters	City	Required if Foreign Indicator is selected

Element	Max Size / Format	Data Captured if Present	Additional Info
Taxpayer Foreign Country	2 characters	Country	Required if Foreign Indicator is selected
Plan Number	3 characters	Plan Number	
Plan Name	32 characters	Plan Name	

- (3) Doc Prep will circle the plan number on the INOLE print if the plan number is provided on the Form 8717.
- (4) If the plan number isn't available on the Form 8717, capture the first plan number listed on the INOLE print.

3.45.1.11.7.3.4
(01-01-2023)

Form 5300 - Application for Determination For Employee Benefit Plan

- (1) Employers who adopted an individually designed plan use Form 5300 to request a determination letter from the IRS for the initial qualification of a defined benefit or a defined contribution plan and the exempt status of any related trust.
- (2) Form 5300 applications and attachments are uploaded from Pay.gov to MEDS via EP Manual Case Creation. See IRM 3.45.1.4.3.5, Form 5300 (Pay.gov) and IRM 3.45.1.4.3.9, EP Manual Case Creation.

3.45.1.11.7.3.5
(01-01-2024)

Form 5307 - Application for Determination for Adopters of Modified Volume Submitter Plans

- (1) Adopters of Modified volume submitter plans file Form 5307 to request a determination letter from the IRS for the qualification of a defined benefit or a defined contribution plan and the exempt status of any related trust.
- (2) Form 5307 applications and attachments are uploaded from Pay.gov to MEDS via EP Manual Case Creation. See IRM 3.45.1.4.3.6, Form 5307 (Pay.gov) and IRM 3.45.1.4.3.9, EP Manual Case Creation.

3.45.1.11.7.3.6
(01-01-2023)

Form 5310-A - Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business

- (1) Employers use Form 5310-A to give notice of a plan merger, consolidation, spin-off, transfer of plan assets or liabilities, or qualified separate lines of business.
- (2) Multiple Forms 5310-A are allowed, but data is only captured from the first occurrence.
- (3) The following table provides the fields captured from the Form 5310-A.

Form 5310-A - Version 11-2010

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
Form Revision	Top left corner	Field is pre-populated to the most current form revision.	Required Pre-populated but not OCR'd
Reason For Filing	1	Capture what is provided by filer.	Field Release Number is unique to location and POA
Name Control	First four characters of name	Name Control 4 character name control (NC). The NC is established in compliance with the Name Control Job Aid Document 7071. Required Field	Required Field
DLN	Stamped on the top right corner of page one	DLN	Required Field
Postmark Date	Stamped on first page	MMDDYYYY	Required Field
Received Date	Stamped on first page	MMDDYYYY	Required Field
Name of Sponsor	2a	Name of plan sponsor	Route to Exception Clerk - Required Field
Doing Business as	2a	Doing business as info Enter when DBA is contained in sponsor name	Field release
INCOF In Care of	2a	In care of info enter when INCOF is contained in sponsor name	Field release
Address	2b	Address of Plan Sponsor	Route to Exception Clerk - Required Field
City	2c	City	Required Field
State	2d	State	Required Field
ZIP CODE	2e	Zip code + additional four digits	The 5 digit Zip Code is Required, but Field release for the additional four digits if not available
Foreign address Indicator	Checkbox - insert X in block if address is for a foreign country	X in box if address is for a foreign country	Only capture if address is a foreign country
Foreign Country	2f	Foreign Country	Required if foreign address flag is checked
EIN	2g	Employer identification number (EIN)	Route to Exception Clerk Required Field

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
Telephone number	2h	Telephone number	Field release
Fax number	2i	Fax number	Field release
Person to contact	3a	X in box if marked, contact name	Field release
Contact address	3b	Contact address	Field release
City	3c	City	Field release
State	3d	State	Field release
Zipcode	3e	Zipcode	Field release
Telephone number	3f	Telephone number	Field release
Fax number	3g	Fax number	Field release
Signature Present		“X” if there is a signature	unmark if signature isn’t present
Signature Date Present		“X” if there is a signature	unmark if signature isn’t present
Name of plan	4a	Name of plan	Required Field If one isn’t provided by filer or can’t be found, IRS employee will annotate the application with “PLAN” as the plan name
3-digit plan number	4b	3-digit plan number 001 - 999 valid Required Field	Required Field Route to Exception Clerk If one isn’t provided by filer or can’t be found, IRS employee will annotate the application with “999” as the plan number
Defined benefit plan	5a	Capture what was entered in box if marked	Field release
Defined contribution plan type	5b	1,2,3,4,5,6,7,	Field release
Other plan(s) involved - Total number of other plan(s)	6a	Required Field	Field release. Only valid characters are 1,2,3,4,5,6,7,8,9

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
If more than one plan(s) involved - The number of this statement	6b	Capture numerical provided	Field release
Other plan(s) involved - Other plan name	6c	Capture name of plan	Field release
Other plan(s) involved - Other plan - Name of employer	6d	Capture name of employer	Field release
Other plan(s) involved - Other plan - EIN	6e	Capture EIN	Field release
Other plan(s) involved - Other plan number	6f	Capture plan number	Field release
Other plan(s) involved - Date of merger, consolidation, spin-off or transfer	6g	MMDDYYYY	Field release
Other plan(s) involved - Type of plan	6h	1,2,3,4,5,6,7,8,9	Field release
QSLOB - Previous notice filed	7a	Capture boxes that are marked	Field release
Enter first day of first testing year	7b	Capture boxes that are marked	Field Release
Filing date	7c	Capture boxes that are marked	Field Release
First testing year	8	Year	Field Release
Revoking previously filed notice	9	Capture what is in box	Field Release

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
Appropriate code section	10	Enter box marked	Field Release
Name of Plan	12a	Name	Field Release
Date of determination	12b	Date	Field Release
Date of pre-approved plan letter	12c(1)	Date	Field Release
Serial or advisory letter number	12c(2)	Number	Field Release
Date of pending determination letter request	12d	Date	Field Release
List each QSLOB that has employees benefiting under the plan	12e	List	Field Release

3.45.1.11.7.3.7
(01-01-2023)

Form 5310 - Application for Determination For Terminating Plan

- (1) Plan sponsors or administrators of pension, profit-sharing, or other deferred compensation plans use Form 5310 to ask IRS to make a determination on the plan's qualification status at the time of the plan's termination.
- (2) Form 5310 applications and attachments are uploaded from Pay.gov to MEDS via EP Manual Case Creation. See IRM 3.45.1.4.3.7, Form 5310 (Pay.gov) and IRM 3.45.1.4.3.9, EP Manual Case Creation.

3.45.1.11.7.3.8
(01-01-2024)

Form 5316 - Application for Group Pooled Trust Ruling

- (1) Employers use Form 5316 to request a determination letter from the IRS for a determination that the trust is a group trust arrangement.
- (2) Form 5316 applications and attachments are uploaded from Pay.gov to MEDS via EP Manual Case Creation. See IRM 3.45.1.4.3.8, Form 5316 (Pay.gov) and IRM 3.45.1.4.3.9, EP Manual Case Creation.

3.45.1.11.7.4
(01-01-2024)

Forms Within Exempt Organization (EO) Application Package

- (1) The following sub-section provides procedures for the EO package data fields.

- (2) The table below provides the defaults for the Code Section and Request Type on an EO package:

Package Type	Code Section	Request Type	Form Number
EOCC	No Default	No Default	NA
1028	80	1	1028

3.45.1.11.7.4.1

(01-01-2023)

**Form 8718 - User Fee for
Exempt Organization
Determination Letter
Request**

- (1) A user fee is required with an application for a determination letter. The user fees are submitted with the determination letter application and the Form 8718.
- (2) The following table provides the fields captured from the Form 8718.

Form 8718				
Prompt on Screen	Page / Line on Form	Data Captured if Present	If not Present on Form	OCR / Manual Captured only
Form Revision	Top Left Corner	Field is pre-populated to the most current form revision. Edit field if necessary		Manual Pre-populated but not OCR'd.
Name		Capture what is in box if not already populated		
EIN		Capture what is in box if not already populated		
Section 501 or 521	1a	Capture what is in box if not already populated		
Group exemption	1b	Capture what is in box if not already populated		

3.45.1.11.7.4.2
(01-01-2023)

Form 1023 - Application for Recognition of Exemption (Pay.gov)

- (1) Form 1023 is used to apply for recognition as a tax-exempt organization under IRC 501(c)(3) and submitted through Pay.gov.
- (2) Form 1023 attachments are uploaded from Pay.gov and transferred to MEDS.
 - a. Run MEDS 1023 found at *e-Forms - Report Manager*, select e1023 Exported Package Report, enter previous days date in the start and end export date range to get a list of application submitted from the previous day.
 - b. Log on to *Pay.gov*.
 - c. Click on Reports and Forms Search Query.
 - d. Enter the Pay.gov Tracking ID from MEDS 1023 report and run report.

Note: Application should show success or settled; if not contact BSP:SPP Analyst.
 - e. Click on View Attachment under the attachment column and save as pdf to desktop folder using the Pay.gov Tracking ID as the filename. Use the back button to go back to Search Query to input next Pay.gov number until all attachments on the report have been saved.
 - f. Log on to MEDS and click on Advanced search.
 - g. Enter EIN in 3rd Properties box and click search.
 - h. Open the case and select the Documents and then the Disclosable Folders.
 - i. Click on File and select import. Browse to locate desktop folder with the saved attachments from Pay.gov.
 - j. Select the attachment with the Pay.gov ID number for the case.
 - k. Click next and under Document Type select other and submit
 - l. Repeat process until all attachments on report have been uploaded to MEDS.

3.45.1.11.7.4.3
(01-01-2023)

Form 1024 - Application for Recognition of Exemption (Pay.gov)

- (1) Form 1024 is used to apply for recognition of exempt status under IRC 501(a) and submitted through Pay.gov.
- (2) Form 1024 applications and attachments are uploaded from Pay.gov to MEDS via EO Manual Case Creation. See IRM 3.45.1.4.2.3, Form 1024 (Pay.gov) and IRM 3.45.1.4.2.6, EO Manual Case Creation .

3.45.1.11.7.4.4
(01-01-2023)

Form 1024-A - Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code (Pay.gov)

- (1) Form 1024-A is used to apply for recognition of exempt status under IRC 501(c)(4) and submitted through Pay.gov.
- (2) Form 1024-A applications and attachments are uploaded from Pay.gov to MEDS via EO Manual Case Creation. See IRM 3.45.1.4.2.4, Form 1024-A (Pay.gov) and IRM 3.45.1.4.2.6, EO Manual Case Creation.

3.45.1.11.7.4.5
(01-01-2024)

Form 1028 - Application for Recognition of Exemption

- (1) Form 1028 may be used by farmers' cooperatives to apply for recognition of exempt status under IRC 521. A farmers' cooperative, as defined in IRC 521, is an association of farmers, fruit growers, or persons with similar occupations that is organized and operated on a cooperative basis.

- (2) Multiple Forms 1028 are allowed, but data is only captured from the first occurrence.
- (3) The following table provides the fields captured from the Form 1028.

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form	OCR / Manual Captured only
Form Revision	Top left corner of form	Pre-populated, Edit if necessary		Manual Pre-populated but not OCR'd
Code Section		**Do Not Edit this Field** 1028 subsection number defaults to "03" and should not be changed	Field Release	Don't edit this field
DLN	Top Right corner of the form	DLN is Required field and is a Double Blind field	Route to Exception process	Manual Required Field
Postmark Date	Bottom of Form	Postmark Date (mmddyyyy) Required Field Postmark Date must be prior or equal to the Received Date	Route to Exception Clerk	Manual Required Field
Received Date	Bottom of Form	Received Date (mmddyyyy) Required Field Received Date must be prior or equal to the Postmark Date	Route to Exception Clerk	Manual Required Field
Expedite Indicator and Reason Code	Top Center of page one of application	Drop down selection with 3 digit Expedite Reason Code. Annotation on the form is done by Doc Prep.	Field Release	Manual

Organization Name 1	part 1 - line 1a	35 Character field		Manual
Organization Name 2	part 1 - line 1a	35 Character field		Manual
Name Control		Name Control 4 character Name Control (NC). The NC is established with the Name Control Job Aid Document 7071.		Manual Required Field
EIN	page 1, part 1, line 2a	Employer Identification Number (EIN) Double Blind Required Field	Route to Exception Clerk Required Field	Manual Required Field
Address	page 1, part 1, line 2a	Entity info Required Field	Route to Exception Clerk Required Field	Manual Required Field
Room/ Suite	page 1, part 1, line 2a		Field Release	Manual
City Name	page 1, part 1, line 2b	Entity info Required Field	Route to Exception Clerk Required Field if foreign address flag isn't checked	Manual
State Code	page 1, part 1, line 2b	Entity info Required Field	Route to Exception Clerk Required Field if foreign address flag isn't checked	Manual
Zip Code	page 1, part 1, line 2b	Zip Code	The 5 digit Zip Code is required unless address is a foreign address.	Manual

Zip Code pl 4	page 1, part 1, line 2b	Additional four digits are entered if available. Don't research for the additional four digits if not provided.	Field release for the addi- tional four digits if not available	Manual
Foreign address indicator	page 1, part 1, line 2b	Checkbox - insert "X" in block if address is for a foreign country	Field Release	Manual
Foreign City	page 1, part 1, line 2b		Route to Exception process	Manual required if the Foreign Address flag is checked
Foreign Country	page 1, part 1, line 2b		Route to Exception process	Manual required if the Foreign Address flag is checked
Primary Contact Name	part 1, line 3		Field Release	Manual
Primary Contact Phone Number	part 1, line 3	NNN NNN NNNN	Field Release	Manual
Primary Contact Phone Number Extension	part 1, line 3	NNNN - 4 digits phone extension	Field Release	Manual
Account- ing Period End Month	part 1, line 5	2 digits	Field Release	Manual

3.45.1.11.7.4.6
(01-01-2023)

Form 8940 - Request for Miscellaneous Determination (Pay.gov)

- (1) Form 8940 is used to apply to request a miscellaneous determination and submitted through Pay.gov.
- (2) Form 8940 applications and attachments are uploaded from Pay.gov to MEDS via EO Manual Case creation. See IRM 3.45.1.4.2.5, Form 8940 (Pay.gov) and IRM 3.45.1.4.2.6, EO Manual Case Creation.

3.45.1.11.7.4.7
(01-01-2023)

Form 8670 - EDS-Exempt Organization Case Closing Sheet

- (1) Multiple Forms 8670 are allowed; data is only captured from the first occurrence.
- (2) The following table provides the fields captured from the Form 8670 during Data Completion.

Form 8670			
Prompt on screen	Data captured if present	If not present on form	OCR / Manual Captured only
EDS Case Number	Nine digit EDS Case Number	Required field - Route to Exception Clerk	Manual/ OCR Required Field
EIN	Employer identification number (EIN) Double Blind Required Field	Route to Exception Clerk	Manual /OCR Required Field
Control Date	Control Date MMDDYYYY	Field Release	Manual/ OCR
Name Control	Name Control 4 character name control (NC). The NC is established in compliance with the Name Control Job Aid Document 7071.		Manual Required Field
Form Number	Form Number - Must be 4 digits in length	Field Release	Manual/ OCR
Type Request	Two digit field Valid Values are: I,A,T,P,F,R,S	Capture what is on the form. Business rules will determine the valid values	Manual/ OCR
Closing Code	Two Digit field	Field Release	Manual/OCR

3.45.1.11.7.5
(01-01-2023)

**Forms Available in Both
the Employee Plan and
Exempt Organization
Application Packages**

- (1) The following provides procedures for data completion fields captured on the forms shared by both Employee Plans and Exempt Organization application packages.

3.45.1.11.7.5.1
(01-01-2023)

**Form 2848 - Power of
Attorney and Declaration
of Representative**

- (1) Taxpayers file Form 2848 to notify the IRS of their authorized representative. Process an original document, a photocopy, or a facsimile transmission (FAX).
- (2) If the filer provides valid info for a representative and a volume submitter, capture the data for the volume submitter and indicate the volume submitter is invalid.
- (3) If the filer provides a representative determined as being invalid based on the Form 2848 valid criteria, the data is captured but is identified as invalid in the MEDS system during data completion.

Note: Annotation of the invalid/valid representative is done during Doc Prep.

- (4) Multiple Forms 2848 are allowed; data is captured from all occurrences.
- (5) Up to three POAs are allowed per form submitted. All POAs valid or invalid are captured from all forms, but only the first two valid POAs receive acknowledgment notices.
- (6) The following table provides the fields captured from the Form 2848.

Form 2848 Revision 1–2018 and prior			
Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
Form Revision	Top left corner	Field is pre-populated to the most current form revision.	Pre-populated but not OCR'd.
Representative	Line 2	Representative(s) Entity Information. Zip Code is required if Entity Information is present.	Up to three representatives per form. Firm Name is captured as part of the Representative Name. Note: If Line 2 has an In care of (%) under the Representative name, it must be input into the In care of (%) Field.
Representative CAF No.		Enter Centralized Authorization File Number (CAF) for POA	
Representative Telephone Number		Enter 10 digit phone	
Representative Telephone Number extension		Enter 4 digit phone extension	
	2–7a: Copies to second representative	Insert X in block if box is checked	Field release
	Line 7b	“X” if 7b box is checked	Field release
	Taxpayer signature	X if signature is present	unmark the box

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
	Taxpayer Signature Date Present	X if signature date is present	unmark the box
	Taxpayer Signature Title Present	X if signature title is present	Field Release
Representative Designation		All letters from A through H that are present	Field Release
Representative signature		X if signature is present	unmark the box
Representative signature date		X if signature date is present	unmark the box
Is Form Invalid	Bottom right margin of page 2	"X" next to the date which corresponds with the representative if form is valid	Field release if valid If form is invalid the operator will need to unmark the box

Form 2848 Revision 10-2011, 03-2012 and 07-2014

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
Form Revision	Top left corner	Field is pre-populated to the most current form revision.	
Representative	1-2	Representative(s) Entity Information. Zip Code is required if Entity Information is present.	Up to three representatives per form. Firm Name is captured as part of the Representative Name. Note: If Line 2 has an In care of (%) under the Representative name, it must be input into the In care of (%) Field.

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
Representative CAF No.		Enter Centralized Authorization File Number (CAF) for POA	
Representative Telephone Number		Enter 10 digit phone	
Representative Telephone Number extension		Enter 4 digit phone extension	
	1-2: Copies to representatives	Insert X in block if boxes are checked below each representative's entity info	Field release
	Taxpayer signature	X if signature is present	unmark the box
	Taxpayer Signature Date Present	X if signature date is present	unmark the box
	Taxpayer Signature Title Present	X if signature title is present	Field Release
Representative Designation		All letters from A through H that are present	Field Release
Representative signature		X if signature is present	unmark the box
Representative signature date		X if signature date is present	unmark the box
Is Form Invalid	Bottom right margin of page 2	"X" next to the date which corresponds with the representative if form is valid	Field release if valid If form is invalid the operator will need to unmark the box

3.45.1.11.7.5.2
(01-01-2023)
**Form 8821 - Tax
Information
Authorization**

- (1) Taxpayers file Form 8821 to authorize the IRS to release confidential tax info to a designee. The designee may be an individual or entity (e.g., corporation, partnership, trust, or organization). Process an original document, a photocopy, or a facsimile transmission (FAX).
- (2) Multiple Forms 8821 are allowed; data is captured from all occurrences.
- (3) All POAs or representatives are captured from all forms, but only the first two valid POAs or representatives receive acknowledgment notices.
- (4) The following table provides the fields captured from the Form 8821.

Form 8821			
Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
Form Revision	Top left corner	Field is pre-populated to the most current form revision.	
Appointee name	Line 2	Entity info for appointee. Zip Code is required if Entity Information is present	Firm Name is captured as part of the appointee name.
Appointee CAF No.		Enter Centralized Authorization File Number (CAF) for POA	
Appointee Telephone Number		Enter 10 digit phone	
Appointee Telephone Number extension		Enter 4 digit phone extension	
	1-5a: Copies to appointee	Input X in block if box on form is checked	Field release
	1-5b	"X" if 5b box is checked	Field release
	Taxpayer signature	X if signature is present	unmark the box
	Taxpayer Signature Date Present	X if signature date is present	unmark the box

Prompt on screen	Page / Line on Form	Data captured if present	If not present on form
	Taxpayer Signature Title Present	X if signature title is present	Field Release
5b	Line 5b	"X" if box is checked	Field release
Form Invalid	Bottom right margin of Line 7	"X" in block if form is valid	Field release if valid If form is invalid the operator will need to unmark the box

3.45.1.11.8
(01-01-2023)
Document Verification Sub-Process

- (1) The Document Verification Sub-Process receives application packages from the Data Entry Sub-Process after the documents were scanned and their associated data entry is complete.
- (2) The Document Verification Sub-Process performs the following tasks:
 - a. Verifies that scanned images are readable,
 - b. If images aren't readable, re-scan the hard copy documents into the system,
 - c. Verify and correct data entry discrepancies.
 - d. Verification is either verified visually or the double blind method.
- (3) There are two types of verification:
 - Color Coded Double Blind (DC)
 - Color Coded (VC)
- (4) The system is programmed to lock the fields during the verification module; this is to prevent case info from being changed in error. To unlock a field the operator:
 - Selects "Shift" Button on the keyboard
 - Selects "F4"
- (5) To clear the entire field:
 - Hold down the "Shift" button
 - Select F4 and F5
- (6) The system is programmed to stop on the last required field to be verified per package type. The verification operator receives a system message asking if they want to exit the package. The operator needs to let the system know that they want to exit the package. This was programmed into the system to allow the verification operator one last opportunity to correct data errors and to ensure the highest quality product to the end user.

- (7) Once field has been verified, select “Tab” or “Enter” to move to the next field, and to move to the next package for verification.
- (8) After verification tasks are complete, forward the hard copy documents to the Reconstitution Area where all scannable and non-scannable documents are reassembled.
- (9) The verified scanned images upload electronically to the repository.

3.45.1.11.8.1
(01-01-2023)

**ADF Non-Remit EP/EO
Package for Additional
Documents**

- (1) The following table provides required fields for Verification.

Non-Remit AIS	
Data Verified	Verified By
MEDS Case Number	Color Coded - Visually
Postmark Date	Color Coded - Visually
IRS Received Date	Color Coded - Visually

3.45.1.11.8.2
(01-01-2023)

**ADF Remit EP/EO
Package for Additional
Documents**

- (1) The following table provides required fields for Verification.

Remit AIS	
Data Verified	Verified By
MEDS Case Number	Color Coded - Visually
Postmark Date	Color Coded - Visually
IRS Received Date	Color Coded - Visually
DLN	Double Blind

3.45.1.11.8.3
(01-01-2023)

**Forms Within Employee
Plan Application
Package**

- (1) The following sub-section provides procedures for the fields to be verified for an Employee Plan application package.

3.45.1.11.8.3.1
(01-01-2023)

**EP INOLE IDRS Screen
Print - Used in Place on
Page one of an EP
Application**

- (1) Verify for accuracy manually transcribed data elements before sending the images and data fields to the MEDS Records Repository server.
- (2) The following table provides required fields for Verification. Verification is either verified visually or via double blind.

EP INOLE IDRS Screen Print without Plan Information (BMF INOLE)	
Data Verified	Verified By
EIN	Double Blind
DLN	Double Blind
Postmark Date	Color Coded - Visually
Received Date	Color Coded - Visually
Sponsor Name & Entity Information	Color Coded - Visually
Name Control	Color Coded - Visually

- (3) The following table provides required fields for Verification. Verification is either verified visually or via double blind.

EP INOLE IDRS Screen Print with Plan Information (EPMF INOLE)	
Data Verified	Verified By
EIN	Double Blind
DLN	Double Blind
Postmark Date	Color Coded - Visually
Received Date	Color Coded - Visually
Sponsor Name & Entity Information	Color Coded - Visually
Name Control	Color Coded - Visually
Plan Number	Double Blind

3.45.1.11.8.3.2
(01-01-2023)

Form 5300 - Application for Determination for Employee Benefit Plan

- (1) Form 5300 application and attachments are uploaded from Pay.gov to MEDS via EP Manual Case Creation. See IRM 3.45.1.4.3.5, Form 5300 (Pay.gov) and IRM 3.45.1.4.3.9, EP Manual Case Creation.

3.45.1.11.8.3.3
(01-01-2024)

Form 5307 - Application for Determination for Adopters of Modified Nonstandardized Pre-approved Plans

- (1) Form 5307 application and attachments are uploaded from Pay.gov to MEDS via EP Manual Case Creation. See IRM 3.45.1.4.3.6, Form 5307 (Pay.gov) and IRM 3.45.1.4.3.9, EP Manual Case Creation.

3.45.1.11.8.3.4
(01-01-2023)

**Form 5310 - Application
for Determination Upon
Termination**

- (1) Form 5310 application and attachments are uploaded from Pay.gov to MEDS via EP Manual Case Creation. See IRM 3.45.1.4.3.7, Form 5310 (Pay.gov) and IRM 3.45.1.4.3.9, EP Manual Case Creation.

3.45.1.11.8.3.5
(01-01-2023)

**Form 5310-A - Notice of
Plan Merger or
Consolidation, Spinoff,
or Transfer of Plan
Assets or Liabilities;
Notice of Qualified
Separate Lines of
Business**

- (1) Verify for accuracy manually transcribed data elements before sending the images and data fields to the MEDS Records Repository server.
- (2) The following table provides required fields for Verification. Verification is either verified visually or via double blind.

Form 5310-A - 4-2006	
Data Verified	Verified By
Reason For Filing	Color Coded - Visually
Name Control	Color Coded - Visually
DLN	Double Blind
Postmark Date	Color Coded - Visually
Received Date	Color Coded - Visually
Sponsor Name & Entity Information	Color Coded - Visually
DBA	Color Coded - Visually
% Name	Color Coded - Visually
EIN	Double Blind
1-4a - Name of plan	Color Coded - Visually
1-4b - Plan number	Double Blind
1-5e - Other plan(s) involved - Other plan - EIN	Double Blind
1-4e - Number of participants	Color Coded - Visually
1-5 - Type of plan	Color Coded - Visually

3.45.1.11.8.3.6
(01-01-2024)

**Form 5316 - Application
for Group or Pooled
Trust Ruling**

- (1) Form 5316 application and attachments are uploaded from Pay.gov to MEDS via EP Manual Case Creation. See IRM 3.45.1.4.3.8, Form 5316 (Pay.gov) and IRM 3.45.1.4.3.9, EP Manual Case Creation.

3.45.1.11.8.3.7
(01-01-2023)

Form 8717 - User Fee for Employee Plan Determination Letter Request

- (1) Specific data elements are verified for accuracy before sending the images and data fields to the MEDS Records Repository server.
- (2) The following table provides required fields for Verification. Verify data either visually or via double blind entry.

Form 8717	
Data Verified	Verified By
Certification Signature	Color Coded - Visually
Fee Schedule A & B	Color Coded - Visually

3.45.1.11.8.3.8
(01-01-2023)

Form 8671

- (1) Specific data elements are verified for accuracy before sending the images and data fields to the MEDS Records Repository server.
- (2) The following table provides required fields for Verification. Verify data either visually or via double blind entry.

Form 8671	
Data Verified	Verified By
EDS Case Number	Double Blind
EIN	Double Blind
Control Date	Color Coded - Visually
Name Control	Color Coded - Visually
Form Number	Color Coded - Visually
Plan Number	Double Blind
Type of Request	Double Blind
Closing Code	Double Blind

3.45.1.11.8.4
(01-01-2024)

Forms Within Exempt Organization Application Package

- (1) The following provides procedures for the fields to be verified for an Exempt Organization application package.

3.45.1.11.8.4.1
(01-01-2024)

**Form 1028 - Application
for Recognition of
Exemption Under
Section 521 of the
Internal Revenue Code**

- (1) Verify for accuracy manually transcribed data elements before sending the images and data fields to the MEDS Records Repository server.
- (2) The following table provides required fields for Verification. Verify data either visually or via double blind entry.

Data Verified	Verified By
DLN	Double Blind
Postmark Date	Color Coded - Visually
Received Date	Color Coded - Visually
Organization Name and Entity Information	Color Coded - Visually
Name Control	Color Coded - Visually
EIN	Double Blind

3.45.1.11.8.4.2
(01-01-2023)

**Form 8670 -
EDS-Exempt
Organization Case
Closing Sheet**

- (1) Verify for accuracy manually transcribed data elements before sending the images and data fields to the MEDS Records Repository server.
- (2) The following table provides required fields for Verification. Verify data either visually or via double blind entry.

Form 8670	
Data Verified	Verified By
EDS Case Number	Double Blind
EIN	Double Blind
Control Date	Color Coded - Visually
Name Control	Color Coded - Visually
Form Number	Color Coded - Visually
Type of Request	Double Blind
Closing Code	Double Blind

3.45.1.11.8.4.3
(01-01-2023)

**Form 8718 - User Fee for
Exempt Organization
Determination Letter
Request**

- (1) Specific data elements are verified for accuracy before sending the images and data fields to the MEDS Records Repository server.
- (2) The following table provide required fields for Verification. Verify data either visually or via double blind entry.

Form 8718	
Data Verified	Verified By
Form Revision	Color Coded - Visually

3.45.1.11.8.5
(01-01-2023)
**EO Closed Cases
(EOCC)**

- (1) Verify for accuracy data captured via optical character recognition (OCR), as well as manually transcribed data, before sending the images and data fields to the MEDS Records Repository server.
- (2) The following table provides required fields for Verification for EOCC package. Verification is either verified visually or double blind.

EO CLOSED CASES (EOCC)	
Captured from the Form 8670	Verified by
Case Number	Double Blind
EIN	Double Blind
Control Date (MMDDYYYY)	Visually
Name Control	Visually
Form Number	Visually
Type Request	Double Blind
Closing Code	Double Blind

3.45.1.11.8.6
(01-01-2023)
**Forms filed by both
Employee Plan or
Exempt Organization
within the Application
Package**

- (1) The following sub-section provides procedures for the verifiable fields for a form filed with either the Employee Plan or Exempt Organization application packages.
- (2) Verify for accuracy manually transcribed data elements before sending the images and data fields to the MEDS Records Repository.

3.45.1.11.8.6.1
(01-01-2023)
**Form 2848 - Power of
Attorney and Declaration
of Representative**

- (1) Verify for accuracy specific data elements before sending the images and data fields to the MEDS Records Repository.
- (2) The following table provides required fields for Verification. Verify data either visually or via double blind entry.

Form 2848	
Data Verified	Verified By
Representative(s) Name & Entity Information	Color Coded - Visually
Copies to Representatives	Color Coded - Visually
No copies to Representative	Color Coded - Visually
POA Validity	Color Coded - Visually

3.45.1.11.8.6.2
(01-01-2023)
**Form 8821- Tax
Information
Authorization**

- (1) Verify for accuracy specific data elements before sending the images and data fields to the MEDS Records Repository.
- (2) The following table provides required fields for Verification. Verify data either visually or via double blind entry.

Form 8821	
Data Verified	Verified By
Appointee Name & Entity Information	Color Coded - Visually
Copies to Representatives	Color Coded - Visually
No copies to Representatives	Color Coded - Visually
Appointee Validity	Color Coded - Visually

3.45.1.11.9
(01-01-2023)
Exception Sub-Process

- (1) The "Exception" sub-process is responsible for researching or re-routing documents identified as unprocessables by the Document Preparation sub-process.
- (2) The Exception sub-process receives application packages from the Document Preparation sub-process and then:
 - a. Completes IDRS and/or all other research available to obtain info needed to process the application (e.g., DLN, EIN, etc.).
 - b. Re-routes the application package back to the Document Preparation sub-process for processing.
 - c. Assigns EINs, if necessary.
 - d. Re-route misdirected and TE/GE correspondence to appropriate areas.

3.45.1.11.10
(01-01-2024)

**Reconstitution
Sub-Process**

- (1) Once scanning, data entry, and verification are complete, the “**Reconstitution**” Sub-Process receives all hard copy documents and non-scannable materials.
- (2) The Reconstitution Sub-process performs the following tasks:
 - a. Stores and keeps track of all non-scannable materials until they are forwarded to EP/EO Centralized Site
 - b. Re-assembles documents, including rejoining scanned and non-scanned materials belonging to the same application package
 - c. Puts application packages into folders
 - d. Maintains proper routing through BBTS by releasing batches to appropriate function
 - e. Affixes case identifying labels to the appropriate application package
- (3) The re-assembly process uses the control sheet completed by the Document Preparation sub-process to associate non-scanned materials with the appropriate scanned documents.
- (4) Once all application package materials are re-assembled:
 - a. Remove one copy of the Form 9382 from the application package
 - b. Maintain copy of Form 9382 within work area
 - c. Complete Form 3210. See IRM 3.45.1.11.12, Form 3210 - Document Transmittal
 - d. Prepare application packages for transshipping to EP/EO Centralized Site. Mark all boxes/packages with the room number.
- (5) Use the following address for shipping EO ADF packages through interoffice mail

EP/EO Processing Section
Attn: Adjustment Unit Manager
Room 6403
- (6) Use the following address for EP ADF packages through interoffice mail

EP/EO Determination Area Office
Attn: EP Lead Technical Screener
Room 6403

3.45.1.11.10.1
(01-01-2023)

**Reconstitute EO Closed
Case Packages (EOCC)**

- (1) The re-assembly process for EOCC batches uses the EDS Box Transmittal and the EOCC Box Transmittal Reconstitution to complete the reconstitution process.
 - (2) There are two separate procedures to follow for reconstituting the EOCC packages, one for packages that remain in the original box and one set of procedures for the packages pulled from the original box.
 - (3) Report the Imaged EO Closed Cases daily on the “TE/GE Inventory Report.”
- Note:** Report the number of boxes and the number of imaged closed cases on the TE/GE Inventory Report.

3.45.1.11.10.1.1
(01-01-2024)

**Reconstitute EO Closed
Case Packages (EOCC) -
Packages Left in the
Original Box**

- (4) Maintain a copy of the EDS Box Transmittal (EO Case Transmittal) and the EOCC Box Transmittal Reconstitution report within the EP/EO Determination User Fee Unit for one year. One year from the reconstitution date the documents are to be destroyed.
- (1) The re-assembly process for EOCC batches uses the EDS Box Transmittal and the EOCC Box Transmittal Reconstitution to complete the reconstitution process.
- (2) CAMCSD Technician must use the Box Transmittals to re-box the imaged EOCC packages into the original box matching the info on the EDS box transmittal and the EOCC Box Transmittal Reconstitution Report. Comparison of both reports ensures all packages are imaged and accounted for.
- (3) Matching of the EIN during reconstitution is critical to ensure that all packages were processed and that the correct EIN was captured. When a package is identified as having an EIN that was captured incorrectly, follow the procedures for "Reconstitute EO Closed Case Packages (EOCC) - Packages Pulled From the Original Box."
- (4) The CAMCSD Technician verifies and annotates on the box transmittal that all cases were scanned and returned to the original box. If any cases were pulled from the box, the box transmittal must be annotated to show which cases were pulled.
- (5) Annotate the box transmittal with:
 - The unique MEDS batch control number (BBBBYYJJJ)
 - Date of release
 - Box Number
- (6) Enclose a copy of the EOCC Box Transmittal Reconstitution Report used with each box.
- (7) Form 3210 isn't needed for EOCC box transshipping.
- (8) Return the Box transmittal for the imaged EO Closed cases through interoffice mail to Room 6403, Attention: Records Unit. The boxes are transshipped as part of the weekly delivery of the EOCC shipment to the Federal Records Center (FRC).
- (9) Only the boxes that contain original packages are shipped directly to the FRC. Packages pulled from the original box are shipped to the EO Processing Records Unit.
- (10) Before releasing it from the reconstitute function, on the outside of the box:
 - Write the release date directly below the Ship date of EO Processing Records Unit. The release date is the date the box is released from the CAMCSD. The dates on the boxes are needed to monitor the inventory and to ensure that the work is processed within the required time frame.
 - Write the box number in the appropriate location. The box shows # of 5000. The number must be filled in with the appropriate box number in order.

- When the box number reaches 4,900, contact the overseeing BSP:SPP Analyst to obtain a new set of accession numbers for the EOCC boxes. Do not use a number larger than 5,000; the accession number is only valid for 5,000 boxes.

Note: Each FY a new accession number is provided by the FRC.

- Don't make any annotation within the box for the accession number. The area within the accession box is used for required data that is needed for the Federal Record Center (FRC).

3.45.1.11.10.1.2
(01-01-2023)

Reconstitute EO Closed Case Packages (EOCC) - Packages Pulled From the Original Box

- (1) Matching of the EIN during reconstitution is critical to ensure that all packages were processed and that the correct EIN was captured. When you identify a package as having an incorrectly captured EIN:
 - Reprocess the package under a new BBTS number.
 - Forward the package number and batch number of the package that was processed incorrectly to the BSP:SPP Analyst that has over sight of the process.
 - The BSP:SPP Analyst will have the incorrect package deleted from the repository.
- (2) Return all packages pulled from the original box to EO Processing Unit with a copy of the original box transmittal.
- (3) Form 3210 isn't needed for EOCC box transshipping.
- (4) Before releasing it from the reconstitute function:
 - Write the release date on the outside of the box. The release date is the date the box is released from the CAMCSD. The dates on the boxes are needed to monitor the inventory and to ensure that the work is processed within the required time frame.
 - Don't make any annotation within the box for the accession number. The area within the accession box is used for required data that is needed for the Federal Records Center (FRC).

3.45.1.11.11
(01-01-2023)

Possible Issues and Corrections

- (1) When the system (LINUS or MEDS) is down, call 866-743-5748 (Help Desk), enter "2" and then enter "2" for escalation help. When the system is down, it impacts more than 20 users and MUST be opened as a priority "1."
 - Give your SEID.
 - Validate your info.
 - State the System that you're having problems with and explain the problem.
 - Ask what priority they are opening your problem as. If not a P1, ask them to open it as P1 because it is a work stoppage.
 - Contact the BSP:SPP Analyst and provide them with the ticket number.
- (2) When you determine that a case was processed incorrectly on the front-end, and therefore needs to be deleted on the back end, please contact the overseeing BSP:SPP Analyst. Clearly indicate whether the case is EO or EP and include the EIN, Case number, Name Control, Batch Number and type of package.

3.45.1.11.12
(01-01-2023)

Form 3210 - Document Transmittal

- (1) Form 3210 is a 4-part general purpose transmittal form used by all IRS functions.
- (2) Preparation of a Form 3210, *Document Transmittal*, is the responsibility of the office originating the document and making the determination that security handling is required. For additional info refer to IRM 3.13.62, Media Transport and Control
- (3) Put parts 1, 2, and 3 of Form 3210 with application packages for shipment to EP/EO Centralized Site.
- (4) File part 4 of Form 3210 (when acknowledged Form 3210 is received, replace file copy with acknowledged copy).
- (5) Review, sign, date and acknowledge shipments within ten working days of receipt.
- (6) Annotate all corrections to the Form 3210 if original info is incorrect.
- (7) If we receive only one copy of the Form 3210, this is CAMCSDs file copy. Don't return an acknowledgment copy to the originator. The originator must include an acknowledgment copy to have one returned to them. DO NOT make copies if one isn't included from the originator.
- (8) If a Form 3210 is returned indicating missing items, follow up with centralized files at the EP/EO Centralized Site to assure that items aren't lost (all Forms 3210 must be acknowledged).
- (9) When completing the Form 3210, we need:
 - Line 1, The **"TO"** with the appropriate address
 - 2 **"Release Date"** with current date.
 - 3 **"Document Transmittal"** with application Type (example EP or EO), all special types must be identified, example, obsolete forms, Insufficient User Fees, EOCC, and Expedite requests.
 - 4 **"Quantity"** indicate volume of applications per batch being sent.
 - 5 **"Code or Type"** indicate application Type.
 - 6 **"Document Identification"** indicate the batch number. This is located on the BBTS Transmittal.
 - 7 **"From"** with the following addresses:
 Internal Revenue Service
 TE/GE CAMCSD
 P.O. Box 12267 Stop 31A Team 105
 Covington, KY 41012-0267

 Internal Revenue Service
 TE/GE CAMCSD
 7940 Kentucky Drive
 Stop 31A Team 105
 Florence, KY 41042
 - 8 **"Releasing Official"** Signature of person preparing Form 3210.
 - 9 **"Originator Telephone Number"** indicate manager's phone number.
- (10) No Form 3210 is required for the EOCC shipments. Enclose the Box transmittal and transmittal used to reconstitute the EOCC packages within the EOCC box.

- (11) Transship EP/EO applications shipments to EP/EO Processing via Form 3210. The BBTS transmittal isn't needed with the shipment.

3.45.1.12
(01-01-2023)
Pre-Approved Programs

- (1) All user fees for the Pre-approved plans process at CAMCSD.

3.45.1.12.1
(01-01-2023)
**Pre-Approved Programs
Sent Directly to Campus
in Error**

- (1) The M&P mass submitters and VS plans go to Cincinnati, OH to the attention of the Pre-Approved Plans Program Coordinator, Room 6403, Group 7521, but if the request is sent to CAMCSD in error, this section provides procedures to follow.

- (2) CAMCSD will:

- Copy first page of the application - if the check pays for more than one application, copy only the first page of the first application.
- Attach the copy of the application first page to the check and suspense.
- Send the entire application(s) and a copy of the check to the following address using "In House Mail" via Form 3210

JWP Federal Building
550 Main Street
EP Group 7521 - Room 6403
Cincinnati, OH 45202

Attn: Pre-Approved Plans Program Coordinator

- In the remarks field of the Form 3210 indicate the following Application/User Fee received at CAMCSD in error. Process application as an expedite and fax copy of TRAC screen print to CAMCSD within 2 business days. Fax number at CAMCSD is 855-322-6629.
- Contact Pre-Approved Plans Program Coordinator, Group 7521 via email or voice mail alerting them that a package is being sent that requires their immediate attention. Refer to local list of phone numbers.

- (3) Pre-Approved Plans Program Coordinator, Group 7521 will:

- Establish the case on TRAC per their IRM procedures.
- Fax TRAC screen print and copy of Form 3210 to CAMCSD at 855-322-6629
- Information will be faxed to CAMCSD within 2 workdays from receipt date.

- (4) Process the user fee as in IRM 3.45.1.12.2, once the screen print and Form 3210 arrives from Pre-Approved Plans Program Coordinator, Group 7521.

3.45.1.12.2
(01-01-2023)
**Pre-Approved Programs
Sent Directly to
Cincinnati, OH**

- (1) The Pre-Approved Programs go to Cincinnati, OH to the attention of Pre-Approved Plans Program Coordinator, Room 6403, Group 7521. This section provides procedures for depositing user fees.

- (2) CAMCSD must receive the following from the Pre-Approved Plans Program Coordinator:

- Form 3210 with each check listed
- Check (all user fees will be processed at the campus)
- Copy of Cincinnati Employee Plans User Fees screen shot

- (3) Send the info, via "In House" mail to:
- CAMCSD
Attn: EP/EO Determination User Fee Team
Stop 31A Team AW105
7940 Kentucky Dr
Florence, KY 41042
- (4) To process the user fees under the TE/GE Rulings and Agreements Control System (TRAC):
1. Left double click on the Shortcut to TRAC.
 2. Enter your login (not case sensitive).
 3. Enter your password (see below for Change of Password procedures if needed).
 4. Click on Connect.
 5. A general message appears regarding use of the system, click on OK.
 6. Next screen is the main menu entitled Select a Form/Report to Run.
 7. Single click on Mapics at the (+) sign, then single click on Forms at the (+) sign.
 8. Double click on Cincinnati User Fee Processing as this will bring up the screen entitled Cincinnati Employee Plans User Fees.
 9. At the top of the screen there are a series of highlighted commands available for use. You will also note that there are fields on the screen that are in red indicating required entries. A Campus User is specifically responsible for Check Amount, No., Report Date, and DLN. The other fields highlighted in red are previously filled in by the Cincinnati Users.
 10. Select the Query command and then enter the info in the field you wish to search on, noting that the most efficient approach will be to enter the Control No in the top right portion of the screen, and then click on the Run command. Please note that there are other ways to query items, which aren't as expeditious and should only be considered if unusual conditions arise.

Example: You could search on EIN, Case Name, etc. If you need to search for records by using a field other than the Cntrl No field and you're only sure as to a portion of the field, e.g., for searching under a common name such as Smith where there could be several records, enter Smith% which will bring up all records with the name beginning with Smith. The % key acts as a wild card search. If you use the commands Query, then click Run, with no specific criteria in any of the fields, you will bring up all records in the system.
 11. Once you enter the required fields noted in (9) above, click the Save command. A message will pop up indicating "Transactions Complete: 1 records applied and saved" (The records are always presented in the plural form), do a single click on the OK box. If you have other records needing updates, do another Query and follow the same steps as above. If you're finished click the Close command which returns you to the Select a Form/Report to Run menu. Then click Exit to leave the system.
- (5) There are additional commands located at the top of the screen not previously mentioned:
- a. Print – Displays printer selection screen and prints current screen.
 - b. Cancel – Cancels/Stops "Query" mode.

- c. Next – Displays the next record if multiple records are found from a query.
 - d. Previous – Displays the previous record if multiple records are retrieved from a Query.
 - e. Add – Clears the screen or opens a line in a multi-row screen to add a new record. To cancel an insert of a new record, click on Remove or click Record on the top menu bar and click Clear. It should be a rare occurrence that a Campus User should ever use this command since all records should be initially be established by a Cincinnati User.
 - f. Remove – Removes the record displayed in the current screen from the database or cancels/clears an “add” mode.
 - g. Copy – Copies highlighted data to a clipboard.
 - h. Paste – Pastes data from the clipboard.
- (6) Change of password – If you need to change your password, click on the Change Password selection from the menu. You will be prompted to enter your old and new passwords and click OK to accept the change.

3.45.1.12.3 (01-01-2023) Reports Available for User Fees

- (1) There are 2 reports available that directly involve user fees. One is for User Fee Receipts which will cover the “Daily Schedule of User Fee Collections For mm/dd/yyyy”. The report will contain the User Fee Control Number, Name of Remitter, Plan Name, Check Number, amount of each check including the split, if any, between the General Fund and IRS Fund, and a grand total for the day. This report will summarize the deposits for a particular date.
- (2) The second report is the User Fee Allocation Report (listed on the selection menu as User Fee Receipts By Fee Type) which covers a break down of the various Fee Types that were processed for a particular date, including the number of checks deposited for each type, the total amount for each type, what portion, if any is deposited in the General Fund or IRS Account, and a grand total for each numeric category.
- (3) To produce these reports the user clicks on Mapics from the menu and then single click on Reports at the (+) sign and double click on the report desired. Once you have selected the desired report, the system asks you to select the desired report output format. The default is the PDF Acrobat Reader. You can click OK for the PDF format or select one of the other choices if desired. You will then be prompted to enter the date range desired for the report. For a Campus User the User Fee Receipts Report is the report desired since this is your Daily Schedule of User Fee Collections. Once the date range is completed, click Submit Query and the report will run. You may then view it on the screen and then print it by selection File and Print. If there is a need to maintain the file, it could be saved on the user’s hard drive by selecting File, Save As, and name it with some type of standard name each day.
- (4) The table below provides Potential problems and actions needed to resolve the problem:

Potential Problem	Action Needed
Kicked out after password entered	Password expired, reset password via BEARS

Potential Problem	Action Needed
Access denied from TRAC Main Menu	Profile probably missing. Open a KISAM ticket to report problem, have ticket assigned to programmer responsible for TRAC
Unable to delete record (Remove Function)	Profile of user doesn't include the privilege to delete a record. Check with local management to have authorized personal remove record.
Screen isn't operating as normal	Open a KISAM ticket to report problem, have ticket assigned to programmer responsible for TRAC.

3.45.1.13
(01-01-2023)
**EP Voluntary Correction
Program (VCP)**

- (1) Submissions made under the EP Voluntary Correction Program are filed electronically through www.pay.gov.

3.45.1.14
(01-01-2024)
**EP Rulings and
Agreements cases in
HQEP/TRAC**

- (1) Send Private Letter Ruling requests and other EP cases requiring user fees to CAMCSD in Florence, KY for processing through HQEP in TRAC. These requests are in letter format with no specific accompanying forms. Obtain the info needed to identify and process the requests by reviewing the contents of the cover letter and attachments.
- (2) Private Letter Ruling requests and other EP cases requiring user fees are processed using the TE/GE Rulings and Agreement Control System (TRAC). To process each fee check:
 - a. Left double click on the Shortcut to **TRAC**,
 - b. Login - Enter your TRAC User Name by typing **T** immediately followed by your SEID
 - c. Enter your password
 - d. Click on **Connect**.
 - e. A general message appears regarding use of the system. Click **OK**
 - f. Main menu for TRAC entitled **Select a Form/Report To Run** appears.
 - g. Click the plus sign before **HQEP**. This expands the menu.
 - h. Click the plus sign before **Forms**. This expands the menu again.
 - i. Double click on **HQ/VC User Fee processing**
 - j. The **HQ Employee Plans User Fees** screen opens. At the top of the screen there are a series of highlighted commands available for use. You will also note that there are fields on the screen in red indicating required entries.
 - k. Complete the following fields:

Case Name
IRS received date- Enter the postmark date.
Fee type- See Fee Type Guide in (8) below.
Fee yr
Check 1 Amount

Enter the check number in the **No** field

Enter the bank name from check in **Bank name** field

Enter the name on check in the **Paid By** field

Report Date-Enter the deposit date

Comments field below TLS field-Enter the DLN of the user fee (without dashes). Always enter the DLN as the first entry in the comments field.

l. Click **Save**.

m. A message stating the transaction is complete and record saved. Click **OK**.

n. **Print** the HQEP user fee screen. Attach the print to the case before shipping as listed in IRM 3.45.1.14 (6) below.

o. Don't create case in **ERIM**.

p. Click **Close** on the HQEP input screen when you're finished.

(3) Secure the HQEP screen print on top of a standard file folder. Place all attachments received with the submission inside the folder.

Note: Manila folders are preferable, but not critical. Don't use pocket folders.

(4) Scan Forms 5306, 5606-A and 5308 applications as a PDF file and email the file to the **TE/GE-EP-Technical Rulings* prior to shipping.

(5) Complete Form 3210 with the HQEP control number and place in each shipment. It should list each case included in the box/package being shipped

(6) On a daily basis, ship the cases to:

Employee Plans Technical
Internal Revenue Service
Attn: Lead Management Assistant
SE:T:EP:RA:T1, IR-6213
1111 Constitution Avenue, NW
Washington, DC 20224-0002

(7) If we receive no user fee, follow the steps for entering the info into TRAC as outlined above except for entering the check amount, number, bank name and paid by info. Leave these fields blank as there is no check accompanying the submission.

(8) If EP Technical determines the correct user fee wasn't paid, they issue a letter requesting the additional fee. The letter directs the filer to send a copy along with the user fee check with the HQEP control number written on the check. When received, enter the check info under the correct control number listed on check or on the accompanying letter.

(9) EP Technical Fee Type Guide

Fee Type	Fee name	User Fee Amount	Keywords and phrases
F 07	SEP/IRA Non-Mass Submitter	\$2,500	The Taxpayer asks for an opinion letter on an IRA, SEP, SIMPLE IRA or Roth IRA. The file should contain a Form 5306 or Form 5306A.
F 08	SEP/IRA Word for Word Adopter	\$2,500	The Taxpayer asks for an opinion letter as the word for word adopter of an approved mass submitter prototype IRA, SEP, SIMPLE IRA, or Roth IRA. The file should contain a Form 5306 or 5306A.
F 09	SEP/IRA Mass Submitter	\$2,500	The Taxpayer asks for an opinion letter on a mass submitter prototype for an IRA, SEP, SIMPLE IRA or Roth IRA. The file should contain a Form 5306 or Form 5306A.
F 10	SEP/IRA Minor Modifier	\$2,500	The Taxpayer asks for an opinion letter on a minor modification of a approved mass submitter prototype IRA, SEP, SIMPLE IRA or Roth IRA. The file should contain a Form 5306 or Form 5306A.
F18	Computation 72 Exclusion Ratio	\$1,000	The Taxpayer asks the IRS to calculate the taxable portion of a pension annuity distribution.
F 19	Change in Plan Year (Form 5308)	\$1,000	The Taxpayer asks for approval to change the Plan Year for its pension plan. The case file should contain Form 5308.
F 20	Change in Funding Method	\$12,500	The Taxpayer asks the IRS to approve a change in the method for funding its pension plan.
F 21	Nonbank Trustee or Custodian Approval	\$12,500	A Taxpayer that isn't a bank (such as a brokerage firm) asks the IRS to approve the Taxpayer to be a nonbank or custodian trustee so that it can manage pension plan and IRA assets.
F 25	Other Full Fee Rulings	\$12,500	The Taxpayer asks for a ruling request that isn't covered by any other Fee Codes.

Fee Type	Fee name	User Fee Amount	Keywords and phrases
F 32	Waiver Excise Tax. Amount is greater than \$1 million	\$12,500	The Taxpayer asks the IRS to waive the excise tax imposed under IRC 4971(b) or IRC 4971(f). The amount involved is greater than \$1 million.
F 33	Waiver Excise Tax. Amount is less than \$1 million	\$12,500	The Taxpayer asks the IRS to waive the excise tax imposed under IRC 4971(b) or IRC 4971(f). The amount involved is less than \$1 million.
F 35	SIMPLE IRA Non-mass submitter	\$2,500	The Taxpayer asks for an opinion letter on a SIMPLE IRA Plan. The file should contain a Form 5306A.
F 36	SIMPLE IRA Word for Word Adopter	\$2,500	The Taxpayer asks for an opinion letter as a word for word adopter of an approved mass submitter SIMPLE IRA Plan. The file should contain a Form 5306A.
F 37	SIMPLE IRA Mass Submitter	\$2,500	The Taxpayer asks for an opinion letter as a mass submitter of a SIMPLE IRA Plan. The file should contain a Form 5306A.
F 38	SIMPLE IRA Minor Modifier	\$2,500	The Taxpayer asks for an opinion letter as a minor modifier of an approved mass submitter SIMPLE IRA Plan. The file should contain a Form 5306A.
F 39	Dual Purpose IRA Non-mass Submitter	\$2,500	The Taxpayer asks for an opinion letter for a Dual Purpose IRA. The file should contain a Form 5306.
F 40	Dual Purpose IRA Mass-submitter	\$2,500	The Taxpayer asks for an opinion letter as a mass submitter of a Dual Purpose IRA. The file should contain a Form 5306.
F 41	Dual Purpose IRA Minor Modifier	\$2,500	The Taxpayer asks for an opinion letter as a minor modifier of an approved mass submitter Dual Purpose IRA. The file should contain a Form 5306.

Fee Type	Fee name	User Fee Amount	Keywords and phrases
F 42	Dual Purpose IRA Word for Word Adopter	\$2,500	The Taxpayer asks for an opinion letter as a word for word adopter of an approved mass submitter Dual Purpose IRA. The file should contain a Form 5306.
F 60	Waiver of 60-day Rollover period. Amount is less than \$50,000.	\$12,500	The Taxpayer asks the IRS to waive the 60-day deadline for rolling over a distribution from a pension plan or an IRA. The amount of the waiver is less than \$50,000
F 61	Waiver of 60-day Rollover period. Amount is between \$50,000 and \$100,000.	\$12,500	The Taxpayer asks the IRS to waive the 60-day deadline for rolling over a distribution from a pension plan or an IRA. The amount of the waiver is between \$50,000 and \$100,000
F 62	Waiver of 60-day Rollover period. Amount is more than \$100,000.	\$12,500	The Taxpayer asks the IRS to waive the 60-day deadline for rolling over a distribution from a pension plan or an IRA. The amount of the waiver is greater than \$100,000.
F 66	5-year Automatic Extension of Amortization Period	\$7,500	Taxpayer files an Automatic Extension for certain actuarial amortization periods.
F 67	Ruling Roth IRA Recharacterization	\$12,500	The Taxpayer asks for a ruling on conversion of a traditional IRA to a Roth IRA or on the re-characterization of a converted IRA to a traditional IRA.
F 96	Substitute Mortality Table under Rev. Proc. 2023-4	\$12,500	The Taxpayer asks for permission to use a different mortality table for its defined benefit pension plan. The Case File usually contains a reference to Revenue Procedure 2023-4.

3.45.1.15
(01-01-2026)
**EP Form 4461 Series
(Form 4461, 4461-A,
4461-B and 4461-C)**

- (1) Submissions made under the Form 4461 Series are filed electronically through Pay.gov.

3.45.1.16
(06-27-2024)
**EP Rulings and
Agreement cases in
Pay.gov(Forms 4461,
4461-A, 4461-B and
4461-C)**

- (1) Create a folder on your desktop labeled Form 4461 Series. You only need to create the folder the first time you start manually adding user fee cases to TRAC.
- (2) Log on to *Pay.gov* using your PIV Card.
- (3) Click on Reports.
- (4) Click on Collection Search Download.
- (5) Enter the date using the day before.

Example: If today is 12/2/2025 enter 12/1/20235. On Monday enter Friday, Saturday and Sunday dates.

- (6) Payment Type leave as any and Collection Status leave blank.
- (7) Select the form you will be creating from the drop down menu in the application selection box.

Example: If you are manually created Form 4461, select 4461 from the list.

- (8) Select Download CSV File for Detail results.
- (9) Click on the drop down menu next to Save and select Save As.
- (10) Save file using Manual Case Creation Pay.gov MM/DD/YYYY (date used to pull the report) to the Form 4461 Series folder you have created on your desktop. File saves as an excel document.
- (11) Click on the Reports tab in Pay.gov to take you back to the list of reports.
- (12) Click on Forms Search Query.
- (13) Open the Excel Document saved in your folder.
- (14) Locate the Pay.gov Tracking ID number for all cases showing **Settled** or **Success** under the Collection Status.

Note: Do not create the user fee case for cases with any other status showing in the Collection Status.

- (15) Enter the Pay.gov Tracking ID from the excel document in the Pay.gov Tracking ID (Optional) box and click Run Report.
- (16) On the results page click on the Pay.gov Tracking ID to open the application and obtain the EIN. Save the document using the name control and Pay.gov Tracking ID number and application in the Form 4461 Series folder.

Example: JANE 26PLPPHL Application.

- (17) Log on to TE/GE Rulings and Agreement Control System (TRAC) to create the

User Fee Case. See IRM 3.45.1.16.1, Form 4461 Series User Fee Case Creation.

3.45.1.16.1
(06-27-2024)

**Form 4461 Series User
Fee Case Creation**

- (1) Left double click on the Shortcut to *TRAC*.
- (2) Login - Enter your TRAC User Name by typing **T** immediately following your SEID.
- (3) Enter your password.
- (4) Click on **Connect**.
- (5) A general message appears regarding use of the system. Click **OK**.
- (6) Main menu for TRAC entitled **Select a Form/Report To Run** appears.
- (7) Click the plus sign before **MAPICS**. This expands the menu.
- (8) Click the plus sign before **Forms**. This expands the menu again.
- (9) Double Click on **Cincinnati User Fee Processing**.
- (10) The **Cincinnati Employee Plans User Fees** screen opens. At the top of the screen there are a series of highlighted commands available for use. You will also note that there are fields on the screen in red indicating required entries.
- (11) Complete the following fields:
 - a. Case Name.
 - b. EIN.

Note: The User Fee Rev. Proc. and Fee Type will auto populate after the Case Name and EIN are entered.

 - c. Form.
 - d. No and Bank Name input Pay.gov.
 - e. DLN.
- (12) Click Save.
- (13) A message stating the transaction is complete and record saved. Click **OK**.
- (14) Notate Cntrl No, EIN and Pay.gov tracking ID to User Fee Case Creation Spreadsheet.
- (15) Click Add to input next payment from Pay.gov.
- (16) Send the User Fee Case Creation spreadsheet to Lead daily.

3.45.1.17
(01-01-2023)

**EP user fees paid
through Pay.gov**

- (1) EP applicants can pay their user fee online at *Pay.gov* using a credit card or ACH debit from their checking or savings account.
- (2) The filer completes an online form similar to Form 8717, User Fee for Employee Plan Determination Letter Request. The payment downloads to LINUS and is identifiable by a DLN beginning with 26. The filer is directed to print out the confirmation page and mail it in with the application to Florence KY. Once received, enter the application in LINUS as a no-remit.

3.45.1.17.1
(01-01-2024)
**Collections Activity Files
(Pay.gov Transactions)**

- (1) Daily, at 7am EST the Collections Activity Files are systemically pulled from Pay.gov and placed on the PayGovReports network drive. The Collections Activity Files contain transactions made through Pay.gov. The Collections Activity Files are imported to LINUS each business day following the steps below:
 1. Open the LINUS Pay.gov Import program.
 2. Click the "Select XML File" button to browse the "PayGovReports" network drive and locate the file you intend to import.
 3. Click the selected file and click the "OK" button.
 4. Click the "Import XML File" button. You will receive a message when the import is complete.

Note: You can click "View Missing Files" button to see files in the past 30 days that haven't been imported or the "View Import History" button to view files that have been imported.
- (2) The Collections Activity Files are retained on the PayGovReports network drive for 60 days.

3.45.1.17.2
(01-01-2023)
**Entering Pay.gov
transactions into LINUS**

- (1) You may receive a non-Remit EP application with a confirmation page from Pay.gov. Filers are directed to send a copy of their confirmation page from Pay.gov showing the user fee paid for their EP application. Process as follows:
 - a. Enter into LINUS as a MEDS EP Non-Remit transaction.
 - b. LINUS searches for a matching EIN and form type to user fees submitted through Pay.gov. If found, you should receive a pop-up message asking if you want to associate the Pay.gov transaction with the non-remit transaction. Answer "yes" if the info matches the application received.
 - c. If a match isn't found, you should receive a pop-up message stating a Pay.gov match wasn't found giving you a chance to enter a Pay.gov Tracking ID if provided by the filer.
 - d. If you don't have a Pay.gov Tracking ID and no match is found answer "no" to the message to associate the transactions.
- (2) A copy of the Form 8717 entered by the filer through Pay.gov can be found by clicking the "Report List" link. Click on "Open Report" for *Forms search Query*. There are several ways to search for a Form. The most efficient is to enter the *Pay.gov Tracking ID* in the search field and double click on the *IRS EP Determination Fee* entry in the application selection box. This searches for the Form 8717 entered by the filer matching the tracking ID entered above.

3.45.1.18
(01-01-2023)
**Balancing and Preparing
the Deposit**

- (1) The following sections provide procedures for balancing and preparing deposits. For further info, refer to IRM 3.8.44, Campus Deposit Activity.

3.45.1.18.1
(01-01-2023)
**Cash Management
Responsibilities**

- (1) It is of the utmost importance to deposit the largest amount of money in the shortest possible time frame in order to achieve good cash management practices. Management at all levels must monitor the flow of receipts to ensure that this objective is achieved. The rule is **"90 percent of the remittances that don't require perfection must be deposited by the next business day."**

The remaining percentage should be included with the next deposit pickup and not included in the 90% for the next day.

Note: Remittance for Saturday, Sunday, and holidays need not be deposited until the second business day.

- (2) The Campus Support Department Manager is responsible for the receipt, safeguarding, accuracy, and timely deposit of all monies received in payment to the Government through Internal Revenue Service.
- (3) If a user fee is misplaced, lost or misapplied, contact the BSP:SPP Analyst as soon as issue has been identified.

3.45.1.18.2
(01-01-2024)

Security Responsibilities

- (1) Deposit managers must communicate security standards contained in IRM 1.4.6, Managers Security Handbook to their employees.
- (2) Adequate security equipment and facilities must be provided to safeguard money, securities, etc., handled in the Deposit Activity Function. Money chests, vaults, or cabinets affording adequate security must be available in restricted areas of Center Deposit Activities. These containers must comply with requirements contained in IRM 1.4.6, Managers Security Handbook.

3.45.1.18.3
(01-01-2023)

Deposit Items Not Processed Through ISRP

- (1) Deposit items that aren't processed through ISRP must be processed following the regular Exception Processing procedures for each document/return type. Deposit items that aren't processed through ISRP are referred to as "Non-ISRP" deposit items. Refer to Exception Processing, IRM 3.8.44, Campus Deposit Activity and IRM 3.8.45, Manual Deposit Process.

3.45.1.18.4
(01-01-2023)

Exception Processing

- (1) Type of deposit consisting of manually numbering source documents, manually preparing separate documents and remittance registers and separately recapping both the registers.
- (2) Exception processing has two primary functions:
 - a. Anything that can't be processed through RRPS should be sent to Exception Processing.
 - b. Preparation and deposit of items that aren't processed through RRPS, such as unidentified deposits, foreign remittances, Repayment of Informant Reward, and redeposits, should be sent to Exception Processing.
- (3) Source documents must be sorted according to type of form and deposit.

3.45.1.18.5
(01-01-2023)

Verify and Record Pay.gov fees

- (1) The following items must be included in the accounting package for fees processed through Pay.gov:
 - a. Form 2221 for Pay.gov transactions (Created from LINUS admin. It is separate from Form 2221 created for the fees accepted and processed at the campus.)
 - b. ACH Debit Cashlink report (Deposit ticket SF 215) - Found in Pay.gov under "Reports list" if payments are paid through ACH Debit.
 - c. Credit Card Daily Batch report - Found in Pay.gov under "Reports list" if payments are made by credit card.

- d. If there are credit card payments on the Credit Card Daily Batch report, you must also include the MD-493 report found at *IQ*. Contact the user fee program BSP:SPP Analyst to gain access to My IQ.

Note: Log into *My IQ* and choose **Reports and Statements** then **Reports** from the left side of screen. Click in the **Select an Entity** box and enter **0F048C**. Enter the date range you are working in the **From** and **To** fields. Under **Report Type**, Choose MD-493. Click **Get Reports**. The available reports should appear in a list below. Click the **MD-493** and print for accounting package.

- (2) LINUS creates a separate Form 2221 showing ACH credit and credit card payments made through Pay.gov. Include it with the daily accounting package. The total on the Form 2221 must match the totals of the ACH Debit Cashlink Report and the Credit Card Daily Batch report found in Pay.gov.

- (3) When creating the Form 2221 for Pay.gov transactions, add 400 to the Julian date you're requesting.

Example: Julian date 125 plus 400 results in a request for Julian date 525 to create the Form 2221 for the Pay.gov transactions.

- (4) To access the ACH Debit Cashlink report, Log in to Pay.gov and click on the "Reports List" link, found under **Reports**.

- (5) Assign a Trace ID Number for the date of the deposit ticket.

- For **ACH Debit**, use the "Activity for" date on the ACH Debit report as the deposit date/Julian date.

Example: If the report is run on Monday January 15, 2024 for Activity on Friday January 12, 2024, the deposit date of Friday January 12, 2024 should be used when assigning the Trace ID Number.

- For **Credit cards**, use the next business day after the "Activity for" date on the credit card report as the deposit date/Julian date.

Example: If the report runs on Thursday January 11, 2024, for the activity on Wednesday January 10, 2023, the deposit date should be Thursday January 11, 2023. For **Friday** activity dates, use the date listed on the MD-493 report from Vantiv as the deposit date. You won't add a day to these deposits. When a **weekend or holiday** is involved, the next business day should be used when assigning the Trace ID.

Example: If the report is run on Tuesday January 15, 2024, for the activity on Saturday January 13, 2024, the deposit date should be Tuesday January 15, 2024.

- (6) Check the total on the last page of Form 2221 block 7, for accounting symbol 20-2411 and the total for accounting symbol 5432.5.

- (7) Complete Form 784, Recapitulation of Remittances with:

- Service Center - OSPC
- Deposit date – Date the money is received

- List money amount.
- Fill in bottom of form with correct money amount
- Initial Form 784

(8) Complete Form 1963, Collection Register with:

- District Office/Service Center - OSPC
- Area Office - Leave blank
- CD number
- Schedule number - Schedule number signed out for the deposit
- Date prepared – Current date
- List the money amount and the accounting symbol
- Deposit Date - Date the money is received

3.45.1.18.6
(01-01-2023)

Balancing The Deposit

(1) The total of encoding tapes and the total of Forms 2221 must agree.

- Check the EP total on the last page of Form 2221 block 7, for accounting symbol 20–2411
- Check the EO total on the Form 2221 block 7 for accounting symbol 20–2411 and the total on Form 2221–P (slush) block 7 for accounting symbol 5432.5

(2) Unit manager or Lead:

- Check Collection Register 784 - dates, schedule, amounts, and Tech signature
- Check deposit total - 784 as Form 2221
- Verify totals on encoding tapes with Form 2221
- Deposit Ticket verified against Form 2221
- Sign or initial Encoding tapes, 784, Form 2221 and deposit ticket

3.45.1.18.7
(01-01-2024)

Paper Check Conversion (PCC)

(1) The PCC system scans all checks and automates the receipt, acceptance, transferring and recording of funds. PCC is a process for converting checks into electronic fund transfers. Because the paper check is no longer sent to the bank, the scanned checks must be securely stored until they are shredded. The shredder must be located within the unit where the scanned checks are securely stored.

(2) Scanning check:

- Log into OTCnet.
- Click the tab labeled **Check Scan**.
- Under the drop down menu, select **Customer not present**.
- Under Item type, select the correct type of check.

Example: Personal/non-personal

- Choose if the payment is Multi or Single payment.
- Enter the payment amount, DLN, Company Name from the check.
- Click **Start scan**.

Note: If split accounts choose account 20-2411 Treasury / 5432.5 IRS.

- Review the check image making sure it is legible and clear.
- If undetected MICR line type first two symbols on MICR line = t, the next set of symbols = O.
- Click the **Save** button.

Note: Message will appear in yellow at the top of the screen that acknowledges item has successfully saved.

- k. Move on to the next check.
- l. Pull the Batch Management Report from OTCnet.
- m. Pull the 2221 Report from LINUS Admin and compare all amounts.

(3) Complete Form 784, Recapitulation of Remittances:

- a. In the **Deposit** field, enter the current date.
- b. In the **Summary** field, enter the total number of checks.
- c. If there is more than one operator, a Form 784 must be created for each operator.
- d. Make two copies of the Form 784.
- e. Form order 1963, 784, 2221 and Trace ID.
- f. Hold until next day, pull 215 Report from *Fiscal Service Enterprise*.
- g. Scan documents.
- h. Add to *TEGE Folders* > TE/GE Deposit Tickets add to the appropriate month/year folder.

(4) Supply Redesign Revenue Accounting Control System (RRACS) Team the *accounting package*, which includes a copy of the deposit ticket, batch list (both showing the Trace ID), and Form 784, Recapitulation of Remittance.

3.45.1.19
(01-01-2023)

Power of Attorney (POA)

- (1) Refer to IRM 21.3.7 for additional info on Processing Third-Party Authorizations.
- (2) LINUS system is designed only to accept “**one**” representative. EDS is designed to accept up to “**two**” representatives, and MEDS will accept up to “**three**” representatives.
- (3) LINUS records won’t contain POA info if the application was processed through MEDS.

3.45.1.19.1
(01-01-2023)

Form 2848, Power of Attorney and Declaration of Representative

- (1) Form 2848 has limitations on the ability of an Unenrolled Return Preparer to represent taxpayers before the Internal Revenue Service. EP/EO Determination personnel should not accept a Form 2848 as a valid disclosure authorization unless the designee is authorized to practice under regulations contained in Treasury Department Circular 230.
- (2) The most common limited practitioner category we deal with is category “H” of Form 2848, Part II, Unenrolled Return Preparer. These individuals may only represent a taxpayer before the IRS on the examination of a return that they prepared. Clearly, this doesn’t include filing an application for an EP/EO determination letter. An Unenrolled Return Preparer may not use Form 2848 to receive confidential info about their clients. Instead, they must file Form 8821, Tax Information Authorization. This authorization allows the IRS to provide copies of correspondence and notices to the unenrolled return preparer.
- (3) Taxpayers file Form 2848 to notify the IRS of their authorized representative. Process an original Form 2848, a photocopy or a facsimile transmission (FAX), if it contains; if the fields listed below aren’t COMPLETE, the form is considered invalid:

- Line 1 - Name, TIN and address of taxpayer
- Line 2 - Name, and address, up to 3 representatives may be listed

Note: The representative **MUST** be an individual, and the CAF number is **not** a required field for a valid EP/EO Determination Application

- Line 3 - Tax Matters, for additional info see Number 5 below
- Line 7 - If taxpayer wants the second representative to receive notices, box 7 must be completed

Note: Only two representatives can receive notices

- Line 9 - Taxpayer's signature and DATE
- Part II - Designation and either a jurisdiction or enrollment code

Note: If designation is an "H, Unenrolled Preparer", or left blank, the form is invalid

- Part II - Representative's signature and DATE

- (4) Form revision isn't an element that is used to determine if the representative is valid or not valid.
- (5) Form 2848 instructions Line 3 reads, Enter the type of tax, the tax form number, and the year(s) or period(s) in order for the power of attorney to be valid. Don't use a general reference such as "All Years, All periods, or All Taxes" any power of attorney with a general reference is invalid. If the type of tax, tax form number or years or periods doesn't apply to the matter, (e.g., representation for a penalty or *filing a ruling request or determination*), specifically describe the matter to which the power of attorney pertains and enter "Not Applicable" in the appropriate column(s). For the determination applications modified instructions are:

If	Then
Line 3 is left completely blank	form is invalid
Line 3 under the Tax Matter column states "Determination Ruling, Form 5307, series, Letter ruling for exemption", or some type of indication that it is for the determination application/ruling	form is valid
line 3 has NA or is left blank under column "Tax Form Number" and "Year(s) or Period(s)" but has the determination info under the Tax Matter column	form is valid

- (6) Process each representative as a separate Transaction. If one doesn't have all info or signature, consider it invalid. Timely process the other representatives on the Form 2848.
- (7) If the POA refers to the application and other returns:
1. Establish POA on LINUS
 2. Photocopy the POA

3. Circle out the application forms indicated on the POA
4. Route the photocopied POA to the correct area for processing
5. Leave the original POA attached to the application
6. Write on the top of the original POA "COPY SENT FOR PROCESSING"

(8) For ALL EP Application POAs, perform the actions below:

If	Then
the only representative that is provided on the Form 2848 is for a volume submitter	don't capture the data Note: If processed through MEDS, capture data and <u>don't</u> annotate as valid.
the application consists of a valid Form 8821 and a Form 2848	enter the data from the Form 8821
Part I contains multiple representatives	only the first block of line 2 is captured
the first block of line 2 is invalid and the filer has provided a valid representative in block 2 and Line 7 has been marked indicating that the second representative listed should receive a copy of notices and communications	capture date for the second representative listed
line 7 box is marked indicating that no notices or communications should be sent to representative(s)	capture representative(s) data, see note below

Note: For All EP and EO Application POAs, if 7 is marked indicating that they don't want any notices or communications sent to the representative(s) alert lead and have LINUS Acknowledgment Notice pulled, **DO NOT** send acknowledgment notice

3.45.1.19.2
(01-01-2023)
Form 8821, Taxpayer Information Authorization (TIA)

(1) Taxpayers file Form 8821 to authorize the IRS to release confidential tax info to a designee. The designee must be an individual or group of individuals. Process an original document, photocopy or a facsimile transmission (FAX), if it contains:

- Line 1 - Name, TIN and address of taxpayer
- Line 2 - Name, address and CAF number of 3rd party appointee; a CAF number doesn't need to be considered valid for an EP/EO Determination Application.

Note: Appointee can be an individual or a business; if a business, authority extends to employees. CAF research must verify the extended authority.

- Line 3 - Type of tax or form

- Line 7 - The taxpayer's signature and date.

Note: If the fields listed above aren't COMPLETE, the form is invalid

- (2) Form revision isn't an element to determine if the appointee is valid or not valid.

3.45.1.20
(01-01-2023)

Name Control (NC)

- (1) Data Entry must identify and input the 4 character Name Control. Refer to Document 7071, Name Control Job Aid, to identify and the establish the Name control. Data Completion identifies and manually transcribes the Name Control and Data Verification verifies it.

- (2) BMF Name Controls in General:

- NC consists of up to four alpha and/or numeric characters.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The NC can have fewer, but no more than four characters. Blanks may be present only at the end of the NC.
- Don't include dba or fbo as part of the NC. They stand for doing business as and for benefit of.

- (3) BMF Name Control Valid Characters are:

- Alpha (A-Z)
- Numeric (0-9)
- Hyphen (-)
- Ampersand (&)

- (4) BMF Special Name Controls

- If an invalid character is used in the name line, drop the special character from the taxpayer's name.

Example: Jones.com should be Jones com.

Example: 4U.com, the NC should be 4UCO

- When the organization name contains the name of a corporation and both the words "Trust and Fund" and an individual's name, apply the trust NC rules.

3.45.1.20.1
(01-01-2023)

Name Control for EP Determination Letter Applications

- (1) Name Control for EP Determination Letter Applications, Refer to Document 7071, Name Control Job Aid, for additional info.

If the plan belongs to	Use
an individual	sole proprietor name rules
a partnership	corporate name rules
a Limited Liability Corporation (LLC)	corporate name rules
a corporation	corporate name rules

3.45.1.20.2
(01-01-2023)

Name Control for EO Determination Letter Applications

- (1) Name Control for EO Determination Letter Applications, Refer to Document 7071, Name Control Job Aid, for additional info.

When	Then
the non-profit organization has the words Trust or Estate as part of the name	use corporation name control instructions
the name indicates a political campaign committee	use the individual's first name
the organization is a Parent Teacher's Association, always abbreviate it (PTA)	the NC is PTA plus the first letter of the name of the state. Example, Parent Teachers Asst. Congress of Georgia, NC is PTAG.
the application is for a local or post number	the NC is the first four letters of the national title
the application is for all others	use corporation name control instructions

3.45.1.21
(01-01-2023)

EP/EO Determination Reports

- (1) We prepare various reports on a daily, weekly or monthly basis in order to provide vital info to the headquarters staff and to ensure that the packages complete processing. Those reports are described below.
- (2) Provide all reports to the BSP:SPP Analyst via email or a file established on a shared drive accessible to all involved parties.
- (3) Others throughout the IRS may have a need for a copy of the report. All requests for the report distribution from employees outside of T&S must provide the info below in their request to the EP/EO Determination User Fee process overseeing BSP:SPP Analyst before being added to the distribution list.
- Business Operation Division
 - Unit/Group
 - Title
 - Manager

3.45.1.21.1
(01-01-2023)

TE/GE Inventory Report

- (1) The TE/GE Inventory Report identifies the number of cases from beginning inventory, daily receipts, daily production and ending inventory. The report provides the count for all paper and electronic cases in house.
- (2) The report provides the following counts:
- EO Applications
 - EP Applications
 - ADF with remit
 - ADF non-remit
 - EPL

- MAPICS/Memo's
- Rejections
- eForm 1023 attachments
- EO Manual Case Creations
- EP Manual Case Creations
- Pay.gov Deposit

Note: Inventory volume can't currently be reported by EP/EO application once the package is scanned into the system. Therefore, report the total inventory per IRS received date for EP/EO applications as a total volume per day.

3.45.1.21.2
(01-01-2023)

LINUS-MEDS Record Matching Report

- (1) The LINUS-MEDS Recording Match report is utilized to ensure that all packages have completed processing and the data in LINUS and MEDS match. The report must be worked/resolved daily to prevent a delay in workflow.
- (2) For MEDS packages, whether applications or ADF packages, involving money, CAMCSD can't release the hard copy packages if on the LINUS-MEDS Record Matching Report. If the package is on the report, it hasn't completed processing at the campus.
- (3) If any of the following fields are different in LINUS and MEDS, the record generates on the LINUS-MEDS Record Match report and must be corrected.
 - DLN
 - EIN
 - Form Type
 - Plan Number (EP cases only)
- (4) The LINUS-MEDS record interface takes place when the automatic upload to MEDS from LINUS occurs at 4:15 p.m. (EST) daily. Conduct the manual upload as needed.
- (5) Correct all mismatched records within **one** business day of identification of having discrepancies between LINUS and MEDS.
- (6) When you incorrectly enter the EIN and/or Plan Number in LINUS, you will delete the record in LINUS and must establish a new record.
- (7) A manual upload is required if the Julian Date is different than the current Julian Date.

Example: If the correct record has a Julian Date of 271 and the current Julian Date for current day's record is 370, a manual upload is required.

- (8) If the DLN, EIN, and/or Plan Number corrections are made in MEDS and LINUS, they will balance. MEDS populates the applicable MEDS Repository case with the correct DLN, EIN, and/or Plan Number.

3.45.1.21.3
(01-01-2023)

Receipt and Handling Available Work Queue Report

- (1) The Receipt and Handling Available Work Queue Report is a snap shot of the inventory for all packages processed in MEDS in the various stages of the Receipt and Handling process at the time of the request.
- (2) The report doesn't provide history or cumulative data. It only provides a snap shot of the time of the request. The report provides the following flow line breakdown:

- New Applications
- ADF
- EOCC

(3) Each flow line provides the following breakdown and total count by scan date and IRS received date:

- Data Completion
- Verification
- Manual ID
- Rescan

3.45.1.21.4
(01-01-2023)
**Data Completion -
Average Rates**

(1) Calculations for the Data Completion - Average Rate Report:

- The average time/package is based on the elapsed time captured during completion. This doesn't include the time it takes to load the packages.

Note: System performance is NOT a factor in this data.
- Packages with no keystroke entries are excluded from the average calculation.
- Packages with data entry are included in the total # of packages. Number of packages include the number of packages making it through completion.

3.45.1.22
(01-01-2023)
**Integrated Data Retrieval
System (IDRS)**

(1) IDRS is a system enabling employees in the centers and field offices to have instantaneous virtual access to certain taxpayer accounts. Some capabilities of the system include:

- Researching account info and requesting returns.
- Entering transactions such as adjustments and entity changes or establishing taxpayer accounts, etc.
- Entering collection info for storage and processing in the system.
- Automatically generating notices, collection documents and other inputs.

(2) IDRS provides protection for both the taxpayer and the IDRS user employee. We must protect the taxpayer from unauthorized disclosure of info concerning his/her account and unauthorized changes to it. The IDRS user employee must not let other personnel use his/her identification to access or make changes to an account.

(3) IDRS users may access only those accounts required to accomplish their official duties. Any unauthorized access or browsing of tax accounts by employees to satisfy personal curiosity or for fraudulent reasons are prohibited by IRS and are subject to disciplinary actions.

3.45.1.22.1
(01-01-2023)
**IDRS Research
Tools/Command Codes**

(1) IDRS Research Tools/Command Codes (CCs) are available for Business Master File (BMF) research. The following sections provide instructions on how to use these CCs for account resolution. For additional info refer to IRM 2.3, IDRS Terminal Responses and IRM 2.4, IDRS Terminal Input. Don't limit your IDRS research to the command codes listed below.

- 3.45.1.22.1.1
(01-01-2023)
Command Code BMFOL
- (1) CC BMFOL provides on-line research of nationwide entity and tax data posted to the BMF. BMFOL allows expanded research capability. BMFOL displays an index (summary) of tax modules, showing the tax year available. The screen contains nationwide info including entity, posted returns, generated tax data, status history, adjustment, and audit history data for specific TINs. The BMFOL contains info provided via weekly computer tapes submitted from each center. Several validity checks occur before posting the info to the BMF. The BMF updates weekly on Thursday morning.
- 3.45.1.22.1.2
(01-01-2023)
Command Code NAMEE/NAMES
- (1) Name Search Facility (NSF) allows IDRS users to query a national file of name and address data at Martinsburg Computer Center (MCC) using a taxpayer name and address to locate a Social Security Number (SSN) or an Employer Identification Number (EIN). The NSF contains the full taxpayer name as filed on a return. It maintains multiple addresses for each taxpayer name. The NSF keeps current with real-time updates, and daily and weekly batch updates. CCs NAMES/NAMEE are the primary method of accessing the NSF.
- CC NAMES searches for SSNs.
 - CC NAMES searches for both primary and secondary filer names.
 - CC NAMEE searches for EINs.
 - CC NAMEE searches for both primary and Doing-Business-As (DBA) names.
- 3.45.1.22.1.3
(01-01-2023)
Command Code MFREQ
- (1) Use CC MFREQ with Definers “C” or “D” to request an entity module or a tax module and its related entity data when case control isn’t needed.
- a. MFREQ with Definer “C” downloads the module data from CFOL to the local IDRS while the user waits in-line. The real module must not be on the local IDRS system (TIF). The module extracts to the TIF again via the Weekly TIF update approximately two weeks after the request.
 - b. MFREQ with Definer “D” brings the module data from Master File to the local IDRS approximately two weeks from the time of the request.
 - c. Accessible Files include IMF, BMF, IRAF, and EPMF.
- 3.45.1.22.1.4
(01-01-2023)
Command Code INOLE
- (1) The CC INOLE accesses the NAP with a definer code and TIN.
- (2) The definer code determines whether the input TIN is/isn’t edited and whether needing a file source.
- (3) Definer code “G” with CC INOLE:
- a. Use this definer when the TIN type or the master file isn’t known.
 - b. An unedited TIN or an edited TIN and file source may be input.
 - c. The display is limited entity data from every master file matching the TIN input.
 - d. If there is only one TIN on the NAP matching the input, it defaults to the definer “S” display.
- (4) Definer code “T” with CC INOLE:
- a. Use when you want to know if the TIN is on more than one master file and the filer name and address.
 - b. This definer also lists the plan numbers (if any) for EPMF accounts.
 - c. An edit TIN must be input, a file source must not.

- d. If there is only one TIN matching the input, it defaults to the definer “S” display.

3.45.1.22.1.5 (01-01-2023) Requesting an EIN

- (1) You may send an EIN request to Ogden’s Entity Team.
- (2) Use the following procedures for paper cases. **To submit by manual fax:** Completely fill out the fax cover sheet (**click here**) and have Lead review and **initial**. **To submit by e-fax:** Completely fill out the fax cover sheet (**click here**), save as PDF file, and email to Lead to review and initial the form.

Note: The fax cover sheet must be saved as a PDF file and attached to the email.
- (3) Fax your request to Entity (Entity has asked that a designated person will fax all requests. Use the procedure for your area to send your requests to the designated person.)
- (4) Entity will fax the information back to you within five (5) business days.
- (5) Entity e-fax number for EIN requests: 855-214-7520 (Internal Use Only).
- (6) Please allow five (5) business days for Entity to process your EIN request. If your request is not received by the seventh business day, forward your request to the BSP:SPP Analyst.

3.45.1.23 (01-01-2023) Service Level Agreements

- (1) Service Level Agreements (SLA) identify certain service levels or performance standards.

3.45.1.23.1 (01-01-2023) National Taxpayer Advocate Service Level Agreement

- (1) The Taxpayer Advocate Service (TAS) SLA contains basic requirements for handling TAS-referred cases, and include specific actions to take on TAS referrals and specific time frames for completing those actions.
- (2) The SLA is at *Taxpayer Advocate Service Level Agreements (SLAs)* and procedures in IRM 13, Taxpayer Advocate Service.

3.45.1.23.1.1 (01-01-2023) TAS Operations Assistant Request (OARs)

- (1) The Taxpayer Advocate Service uses the Operation Assistance Request (OAR) process to refer cases when TAS lacks either the statutory or delegated authority to resolve a taxpayer’s problem. The TAS uses Form 12412, Operations Assistance Request (OAR), to initiate the OAR process.
- (2) In cases requiring an OAR, TAS completes Form 12412 and forwards the case to the Operating Division Liaison via Form 3210, Document Transmittal. The liaison acknowledges receipt of the OAR via Form 3210 secure messaging e-mail, fax, or by phone within the timeframes established in the SLA. The liaison reviews the case, assigns it to the appropriate area, and monitors the case through its conclusion.
- (3) Make every effort to expedite completion of OAR cases. Time frames for the assigned area to complete the case are on Form 12412. Send any correspondence sent to the taxpayer while TAS has an open control also to the TAS employee assigned the case.

- a. EXPEDITE ACKNOWLEDGEMENT PROCESSING - When TAS requests expedite processing, the liaisons acknowledge receipt within one workday of OAR receipt.
- b. NON-EXPEDITE ACKNOWLEDGEMENT PROCESSING - When TAS doesn't require expedite processing, the liaisons acknowledge receipt within three workdays of OAR receipt.
- c. If needing additional research or documentation on an OAR, the employee assigned the OAR contacts the assigned TAS employee within one workday of the determination, and within one workday of OAR receipt in the case of expedite processing OARs, to obtain information and to re-negotiate the requested completion date. If the TAS employee doesn't provide the information within the timeframe provided, follow procedures outlined in the SLA.
- d. Assigned employee: If you can't resolve a taxpayer's case by the requested time frame or by a negotiated extension date, immediately notify your manager.
- e. Assigned employee/manager: Work with the TAS contact listed on Form 12412 to arrive at agreed upon time frames for follow-up based on the facts and circumstances of the particular case.
- f. Assigned employee/manager: Discuss the findings and final case disposition recommendation(s) with the appropriate TAS contact. The TAS contact communicates the final case decision to the taxpayer. However, you may also inform the taxpayer of the decision.
- g. Assigned employee/manager: If you and the TAS contact can't agree upon the case resolution, elevate any disagreement to your manager. The TAS employee elevates this disagreement to his/her manager who discusses it with the appropriate Operating Division manager.
- h. Assigned employee: Upon case resolution, complete section VI of Form 12412 and return it to the TAS Case Advocate assigned the case. Return the Form 12412 within three workdays from the date that all actions are complete and transactions posted.

- (4) For more information, please refer to IRM 13, Taxpayer Advocate Service and *Taxpayer Advocate Service Level Agreements (SLAs)*.

3.45.1.23.2
(01-01-2023)

**Tax Exempt/Government
Entities (TE/GE) —
Taxpayer Services (TS)
Service Level Agreement**

- (1) The Service Level Agreement (SLA) identifies a set of processing and customer service targets which SB/SE Operating Division and TE/GE Operating Division agree are an acceptable level of service for the term of the agreement.
- (2) Underlying the SLA are three key service needs:
 - Timely processing of submissions.
 - Accurate processing of submissions.
 - Striving for continuous improvement in processing of the submissions.
- (3) The following performance targets specifically relate to the determination process.
 - We need to deposit EP/EO User Fees as soon as possible to achieve good cash management practices. CAMCSDs top priority is to deposit the EP/EO Application User Fees.
 - CAMCSD processes EP/EO applications within 6 workdays from the date received at CAMCSD. The 6 workday turnaround includes assignment of Employer Identification Numbers (EIN) (when necessary),

entering of data on appropriate systems (currently LINUS and EDS), issuing acknowledgment notices to taxpayers and delivering applications to TE/GE Determination Centralized Files via Form 3210, *Document Transmittal*.

- Time frames for processing a “SPIKE” are coordinated through Submission Processing Program and Analysis Staff (P&A) assigned point of contact, the Department Manager at CAMCSD, the BSP:SPP Analyst, and the Cincinnati EP/EO Area Office.
- All procedural development, changes, or clarifications remain under the overseeing BSP:SPP Analyst.
- Process within 2 workdays EP/EO applications requesting expedited processing that meet criteria. Process all special expedites according to time frames given in specified instructions at the time.
- These targets apply to the Legacy Determination Processing System, (LINUS, and EDS) and don’t reflect work performed through the MEDS.
- Processing time frames are based on systems availability. Both parties recognize that system downtime (e.g. LINUS and EDS) could impact the processing time frames.

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Exhibit 3.45.1-1 (01-01-2023)

Table of Acronyms

Acronym	Meaning
AKA	Also Known As
AIS	Application Identification Sheet
ADF	Additional Document Filing
BBTS	Batch/Block Tracking System
CSU	Customer Service Unit
DB	Defined Benefit
DBA	Doing Business As
DC	Defined Contribution
DLN	Document Locator Number
DTS	Data Transcription System
EDS	Employee Plan Exempt Organization Determination System
EIN	Employer Identification Number
EP/EO	Employee Plans Exempt Organizations
ESOP	Employee Stock Ownership Plan
FBO	For Benefit Of
FTE	Failure to Establish
FKA	Formerly Known As
IDRS	Integrated Data Retrieval System
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
LINUS	Letter Information Network User Fee System
MEDS	Modified Employee Plans / Exempt Organizations Determination System
MPPP	Money Purchase Pension Plan
NORECD	Page is identified through MEDS Manual ID as a NORECD, this means that no data is captured on the page.
POA	Power of Attorney
PS	Profit Sharing
REV PROC	Revenue Procedure
REV RUL	Revenue Ruling

Exhibit 3.45.1-1 (Cont. 1) (01-01-2023)**Table of Acronyms**

Acronym	Meaning
T/A	Trading As
TE/GE	Tax Exempt Government Entities
TUA	Trust Under Agreement
TUW	Trust Under Will

Exhibit 3.45.1-2 (01-01-2023)

Definitions

Term	Definition
ALLIS:	The system formerly used in manual deposit to track payments. This system also used to generate the edit sheet as well as the acknowledgment letter.
Accounting Period:	The month in which a business or organization closes their financial books and records. An accounting period is normally a 12-month period. The exceptions are the first year in operation, the last year of operation, or when there is a change in accounting periods.
Acknowledgment Notice:	The notices sent from the IRS to applicants confirming receipt of their application and expected completion time frame.
Advisory Letter:	The acceptance of a Volume Submitter plan which contains all possible changes and which can be sold to another sponsor.
Associate District Code:	A two-digit number assigned to identify a section of the United States. This two-digit code is referred to as the District Code when working with EO applications.
Batch:	The term used to refer to a group of cases that is controlled on one BBTS transmittal.
BBTS:	The Batch Block Tracking System, which is a computer system used to track work from one location to another
Budget:	The term given to a financial statement that contains revenue and expenses.
By-laws:	A set of internal rules that govern an organization.
Case Number:	A nine-digit number assigned to a case by EDS. Each number is unique to a case and identifies the year and Julian date.
Case Grade:	Refers to level of the revenue agent required to work the application, based on difficulty
Check Sheet:	A computer-generated document attached to the front of the folder of each application after quality review. The document contains info specific to each case with area available for coding. Also referred to as the edit sheet
Closed Accounting Period:	The first day of the month following an accounting period
Code:	The term given to the process of picking up required data from an application on file and writing on the edit sheet.
Conformed:	This refers to the legal acceptability of an organization's organizing document
Cover Letter:	A letter sent to the IRS from either the applicant or the authorized representative of the applicant.

Exhibit 3.45.1-2 (Cont. 1) (01-01-2023)**Definitions**

Term	Definition
Determination Letter:	Refers to an IRS letter issued to a plan sponsor or exempt organization indicating that a plan or organization does or doesn't meet the criteria of the Internal Revenue Code.
District Code:	The two-digit number given to a case to identify what regional location of the country the plan sponsor or the organization. There is also a code to indicate if they are located outside of the United States.
DLN:	This is a unique 14-digit number assigned to a document upon receipt in the submission processing center. Using this number, we can track a case from receipt all the way to closure and filing.
EDS:	TE/GE Determination System which is a computer system used to control and track the history and status of all EP & EO Applications submitted.
Employer Identification Number:	A unique nine-digit number assigned to an organization or a plan sponsor for identification purpose much like a social security number is to an individual.
Entity:	This term refers to the name and address section of the edit sheet.
EP/EO:	The acronym for the Employee Plans and Exempt Organization unit which processes the applications requesting tax exempt status.
Failure to Establish:	A condition that occurs when an organization fails to submit additional requested info or fees. Denoted on EDS by status 11 or 12. An organization receives time frames in which to respond and failure to respond timely may result in the loss of any user fees already paid. An application in status 11 or 12 for 12 months or more is a new application.
Formation Date:	The recognized date of an organization's legal inception.
Field:	The term used to refer to the space set aside for specific instructions.
Field Release:	The process by which you can move from one field to another.
Form 3244:	Processed as an Additional Payment
Input:	The process of taking info from the edit sheet and entering the data on EDS or LINUS
LINUS:	The financial system used in the deposit unit to track User Fees. This system also generates the check sheets, acknowledgment Notices, and a portion of the accounting package.
Login name:	The unique name assigned to the person accessing the computer system
MM Format:	The month given in numerical form using two digits. Example: May is 05
MMDDYYYY Format:	This is the complete date, (month, day, and year) given in numeric form. Example: January 1, 2000, is 01/01/2000

Exhibit 3.45.1-2 (Cont. 2) (01-01-2023)

Definitions

Term	Definition
Notification Letter:	The official IRS letter issued to a plan sponsor indicating the acceptance of a Regional Prototype plan.
Opinion Letter:	The official IRS letter issued to a plan sponsor indicating the acceptance of a Master Prototype plan.
Organizing Document:	A written and legally executed document forming an organization. An organization can't exist without an organizing document.
Overlay:	The process of making corrections to the EDS system by typing correct info over the incorrect info.
Pipeline:	The term given to the process by which an application flows through the processing system at a submission processing center.
Plan Number:	A three-digit number assigned to an employee plan. Some companies have more than one plan and /or type of plan
Plan Sponsor:	The name of the company offering the retirement plan as a benefit to its employees
Plan Year:	The month in which a plan sponsor closes their financial books and records for the year. The same as an accounting period.
Received Date:	The date on which we receive the application.
Revision Date:	This is the date that we updated a form. This date is always found in the upper right-hand corner of the form.
User Fee:	A Congressionally determined fee that must accompany a tax-exemption request. This is a one-time fee paid for processing their request. The fee doesn't guarantee a favorable ruling. The fee is non-refundable in the event the applicant doesn't meet the requirements as prescribed in the Internal Revenue Code.
Verify:	The term used for comparing data from one source to another for correctness.

Exhibit 3.45.1-3 (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Abu Dubai	AE
Afghanistan	AF
Akrotiri Sovereign Base Area	AX
Aland Island	XI
Albania	AL
Algeria	AG
Andorra	AN
Angola	AO
Anguilla	AV
Antarctic Lands	FS
Antarctica	AY
Antigua	AC
Antigua & Barbuda	AC
Argentina	AR
Armenia	AM
Aruba	AA
Ascension	XA
Ashmore Island	AT
Ashmore & Cartier Islands	AT
Australia	AS
Austria	AU
Azerbaijan	AJ
Azores	XZ
Bahamas	BF
Bahrain	BA
Baker Island	FQ
Balearic Islands	SP
Bangladesh	BG
Barbados	BB
Barbuda	AC

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Exhibit 3.45.1-3 (Cont. 1) (01-01-2023)

Foreign Country Codes

Foreign Country	Country Code
Bassas da India	BS
Belarus	BO
Belgium	BE
Belize	BH
Benin	BN
Bermuda	BD
Bhutan	BT
Bolivia	BL
Bonaire	NT
Bosnia-Herzegovina	BK
Botswana	BC
Bouvet Island	BV
Brazil	BR
British Indian Ocean Territory	IO
British Virgin Islands	VQ
Brunei	BX
Bulgaria	BU
Burkina Faso	UV
Burma	BM
Burundi	BY
Caicos Islands	TK
Cambodia	CB
Cameroon	CM
Canada	CA
Canary Islands	XY
Cape Verde	CV
Cartier Island	AT
Cayman Islands	CJ
Central African Republic	CT
Chad	CD

Exhibit 3.45.1-3 (Cont. 2) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Channel Islands	XC
Chile	CI
China	CH
Christmas Island	KT
Clipperton Islands	IP
Cocos Island	CK
Columbia	CO
Comoros	CN
Congo, Republic of (Brazzaville)	CF
Congo, Democratic Republic of (Kinshasa)	CG
Cook Islands	CW
Coral Sea Islands Territory	CR
Costa Rica	CS
Cote d'Ivoire	IV
Croatia	HR
Cuba	CU
Curacao	NT
Cyprus	CY
Czech Republic	EZ
Dem. People's Rep. of Korea (North)	KN
Dem. Rep. of Congo (Kinshasa)	CG
Denmark	DA
Dhekelia Sovereign Base Area	DX
Djibouti	DJ
Dominica	DO
Dominican Republic	DR
Dubai	AE
East Timor	TT
Ecuador	EC
Egypt	EG
El Salvador	ES

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Exhibit 3.45.1-3 (Cont. 3) (01-01-2023)

Foreign Country Codes

Foreign Country	Country Code
Eleuthera Island	BF
England	XE
Equatorial Guinea	EK
Eritrea	ER
Estonia	EN
Ethiopia	ET
Europa Island	EU
Falkland Islands	FK
Faroe Islands	FO
Fiji	FJ
Finland	FI
France	FR
French Guiana	FG
French Polynesia	FP
French Southern & Antarctic Lands	FS
Futuna	WF
Gabon	GB
Gambia	GA
Gaza Strip	GZ
Georgia	GG
Germany	GM
Ghana	GH
Gibraltar	GI
Glorioso Islands	GO
Great Britain	UK
Greece	GR
Greenland	GL
Grenada	GJ
Grenadines	VC
Guadeloupe	GP

Exhibit 3.45.1-3 (Cont. 4) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Guatemala	GT
Guernsey	GK
Guinea	GV
Guinea-Bissau	PU
Guyana	GY
Haiti	HA
Heard Island & McDonald Island	HM
Holy See	VT
Honduras	HO
Hong Kong	HK
Howland Island	HQ
Hungary	HU
Iceland	IC
India	IN
Indonesia	ID
Iran	IR
Iraq	IZ
Ireland	EI
Isle of Man	IM
Israel	IS
Italy	IT
Jamaica	JM
Jan Mayen	JN
Japan	JA
Jarvis Island	DQ
Jersey	JE
Johnston Atoll	JQ
Jordan	JO
Juan de Nova Island	JU
Kazakhstan	KZ
Kenya	KE

Processing Employee Plan and Exempt Organization Determination Applications and User Fees 3.45.1

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Exhibit 3.45.1-3 (Cont. 5) (01-01-2023)

Foreign Country Codes

Foreign Country	Country Code
Kingman Reef	KQ
Kiribati	KR
Korea (North)	KN
Korea (South)	KS
Kurile Islands	RS
Kuwait	KU
Kyrgyzstan	KG
Laos	LA
Latvia	LG
Lebanon	LE
Lesotho	LT
Liberia	LI
Libya	LY
Liechtenstein	LS
Lithuania	LH
Luxembourg	LU
Macau	MC
Macedonia	MK
Madagascar	MA
Malawi	MI
Malaysia	MY
Maldives	MV
Mali	ML
Malta	MT
Martinique	MB
Mauritania	MR
Mauritus	MP
Mayotte	MF
McDonald Island	HM
Mexico	MX

Exhibit 3.45.1-3 (Cont. 6) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Midway Islands	MQ
Miquelon	SB
Moldova	MD
Monaco	MN
Mongolia	MG
Montenegro	MJ
Montserrat	MH
Morocco	MO
Mozambique	MZ
Myanmar	XM
Namibia	WA
Nauru	NR
Navassa Island	BQ
Nepal	NP
Netherlands	NL
Netherlands Antilles	NT
Nevis	SC
New Caledonia	NC
New Zealand	NZ
Nicaragua	NU
Niger	NG
Nigeria	NI
Niue	NE
Norfolk Island	NF
North Korea	KN
Northern Ireland	XN
Norway	NO
Oman	MU
Other (country not identified elsewhere)	XX
Pakistan	PK
Palmyra Atoll	LQ

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Exhibit 3.45.1-3 (Cont. 7) (01-01-2023)

Foreign Country Codes

Foreign Country	Country Code
Panama	PM
Papua New Guinea	PP
Paracel Islands	PF
Paraguay	PA
Peru	PE
Philippines	RP
Pitcairn Islands	PC
Poland	PL
Portugal	PO
Principe	TP
Qatar	QA
Redonda	VI
Republic of Congo (Brazzaville)	CF
Republic of Korea (South)	KS
Republic of Singapore	SN
Reunion	RE
Romania	RO
Russia	RS
Rwanda	RW
Ryukyu Islands	JA
S Georgia Island	SX
S Georgia Island & S Sandwich Island	SX
S Sandwich Island	SX
San Marino	SM
Sao Tome and Principe	TP
Sarawak	MY
Saudi Arabia	SA
Scotland	XS
Senegal	SG
Serbia	RB

Exhibit 3.45.1-3 (Cont. 8) (01-01-2023)
Foreign Country Codes

Foreign Country	Country Code
Seychelles	SE
Sierra Leone	SL
Singapore	SN
Slovak Republic	XR
Slovakia	LO
Slovenia	SI
Solomon Islands	BP
Somalia	SO
South Africa	SF
South Georgia Island	SX
South Georgia Island & South Sandwich Island	SX
South Korea	KS
South Sandwich Island	SX
Spain	SP
Spratly Islands	PG
Sri Lanka	CE
St. Helena	SH
St. Kitts & Nevis	SC
St. Lucia	ST
St. Miquelon	SB
St. Pierre	SB
St. Pierre & Miquelon	SB
St. Vincent & Grenadines	VC
Sudan	SU
Suriname	NS
Svalbard	SV
Swaziland	WZ
Sweden	SW
Switzerland	SZ
Syria	SY
Taiwan	TW

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Exhibit 3.45.1-3 (Cont. 9) (01-01-2023)

Foreign Country Codes

Foreign Country	Country Code
Tajikistan	TI
Tanzania	TZ
Thailand	TH
The Bahamas	BF
The Gambia	GA
The Netherlands	NL
Togo	TO
Tokelau	TL
Tonga	TN
Tortola	VI
Trinidad and Tobago	TD
Tristan Da Cunha	XT
Tromelin Island	TE
Tunisia	TS
Turkey	TU
Turkmenistan	TX
Turks & Caicos Islands	TK
Tuvalu	TV
Uganda	UG
Ukraine	UP
United Arab Emirates	AE
United Kingdom	UK
Uruguay	UY
Uzbekistan	UZ
Vanuatu	NH
Vatican City	VT
Venezuela	VE
Vietnam	VM
Wake Island	WQ
Wales	XW

Exhibit 3.45.1-3 (Cont. 10) (01-01-2023)**Foreign Country Codes**

Foreign Country	Country Code
Wallis and Futuna	WF
West Bank	WE
Western Sahara	WI
Western Samoa	WS
Yemen	YM
Zaire	CG
Zambia	ZA
Zimbabwe	ZI

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Exhibit 3.45.1-4 (01-01-2023)

U.S. Possessions ZIP Codes

City	ZIP Code	City	ZIP Code
American Samoa (AS)		Federated States of Micronesia (FM)	
Faga'itua	96799	Chuuk	96942
Leone	96799	Kosrae	96944
Olosega Manua'	96799	Pohnpei	96941
Pago Pago	96799	Yap	96943
Marshall Islands (MH)		Palau (PW)	
Ebeye	96970	Koror	96940
Majuro	96960	Palau	96940
Northern Mariana Islands (MP)		Virgin Islands (VQ)	
Capitol Hill	96950	Charlotte Amalie	00802
Rota	96951	Christiansted	00820
Saipan	96950	Cruz Bay	00830
Tinian	96952	Downtown	00840
Guam (GU)		Frederiksted	00840
Agana	96910	Kingshill	00850
Inarajan	96917	Saint Croix	00820
Merizo	96916	Saint John	00830
Tamuning	96931	Saint Thomas	00805
Umatac	96915	Sunny Isle	00850
Yona	96915	Veterans Annex	00820
Puerto Rico (PR)			
Adjuntas	00601	Laplata	00786
Aquada	00602	Lares	00669
Aquadilla	00603	Las Marias	00670
Agnes Buenas	00703	Las Piedras	00771
Aguirre	00704	Levittown	00949
Aibonito	00705	Loiza	00772
Anasco	00610	Loiza Street Station	00936
Angeles	00611	Loquillo	00773

Exhibit 3.45.1-4 (Cont. 1) (01-01-2023)
U.S. Possessions ZIP Codes

City	ZIP Code	City	ZIP Code
Arecibo	00612	Manati	00674
Arroyo	00714	Maricao	00606
Bajadero	00616	Maunabo	00707
Barceloneta	00617	Mayaguez	00680
Barraquitas	00794	Mercedita	00715
Barrio Obrero Station	00935	Minillas Center	00936
Bayamon	00956	Moca	00676
Boqueron	00622	Morovis	00687
Cabo Rojo	00623	Naguabo	00718
Caguas	00725	Narajito	00719
Camuy	00627	Orocovis	00720
Canovanas	00729	Palmer	00721
Caparra Heights	00920	Patillas	00723
Carolina	00982	Penuelas	00624
Catano	00962	Ponce	00731
Cayey	00736	Puerta de Tierra	00936
Ceiba	00735	Puerta Real	00740
Cerro Gordon	00754	Punta Santiago	00741
Ciales	00638	Quebradillas	00678
Cidra	00739	Ramey	00603
Coamo	00769	Rincon	00677
Comerio	00782	Rio Blanco	00744
Condado	00907	Rio Grande	00721
Corozal	00783	Rio Piedras	00927
Coto Laurel	00780	Rosario	00636
Culebra	00775	Sabana Grande	00637
Dorado	00646	Sabana Hoyos	00688
Ensenada	00647	Sabana Seca	00952
Esperanza	00765	Saint Just	00978
Fajardo	00738	Salinas	00751
Fernandez Juncos	00936	San Antonio	00690

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Exhibit 3.45.1-4 (Cont. 2) (01-01-2023)

U.S. Possessions ZIP Codes

City	ZIP Code	City	ZIP Code
Florida	00650	San Francisco	00927
Fort Buchanan	00934	San German	00683
Garrachales	00652	San Juan	00936
Guanica	00653	San Lorenzo	00754
Guayama	00784	San Sebastian	00685
Guayanilla	00656	Santa Isabel	00757
Guaynabo	00965	Sanrurce	00936
Gurabo	00778	Toa Alta	00953
Hatillo	00659	Toa Boa	00949
Hato Rey	00936	Trujillo Alto	00976
Harmingueros	00660	University	00936
Humacao	00791	Utado	00641
Isabela	00662	Vega Alta	00692
Jayuya	00664	Vega Baja (box 1-9049)	00694
Juana Diaz	00795	Vieques	00765
Juncos	00777	Villalba	00766
La Cumbre	00926	Yabucoa	00767
Lajas	00667	Yauco	00698

